DISTRICT OF COLUMBIA CODE

ANNOTATED

1981 EDITION

1999 SUPPLEMENT

UPDATING THE LAWS, GENERAL AND PERMANENT IN THEIR NATURE, RELATING TO OR IN FORCE OR FINALLY ADOPTED IN THE DISTRICT OF COLUMBIA (EXCEPT SUCH LAWS AS ARE OF APPLICATION IN THE DISTRICT OF COLUMBIA BY REASON OF BEING GENERAL AND PERMANENT LAWS OF THE UNITED STATES), AS OF APRIL 27, 1999, NOTES TO EMERGENCY LEGISLATION ADOPTED AS OF MARCH 31, 1999, REORGANIZATION PLANS NOT DISAPPROVED AS OF DECEMBER 31, 1998, AND NOTES TO DECISIONS REPORTED AS OF MARCH 1, 1999

VOLUME 10

1997 REPLACEMENT

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Law Number Assignments for Sections Appearing in the 1997 Supplement and Replacement Volumes

The following table shows sections appearing in the 1997 Replacement Volume which were affected by legislation for which a law number had not been assigned at the time of the publication of the 1997 Replacement Volume. The table is in Code section order and shows the D.C. Act number which affected each section, the D.C. Law number assigned to that D.C. Act and the effective date of the D.C. Law.

Code Section	D.C. Act	D.C. Law	Effective Date
47-825.1	11-458	11-269	May 22, 1997
47-825.2	11-458	11-269	May 22, 1997
47-1002	11-523	11-276	June 3, 1997
47-2603	11-524	11-268	May 21, 1997
47-2604	11-524	11-268	May 21, 1997
47-2607	11-524	11-268	May 21, 1997

TITLE 47. TAXATION AND FISCAL AFFAIRS.

Chapter 1. General Provisions.

§ 47-117. Auditor; appointment, tenure, and compensation; duties; accessibility of records; reports [Charter Provision].

* * * * *

(g) This section shall not apply to the District of Columbia Courts or the accounts and operations thereof. (1973 Ed., § 47-120; Dec. 24, 1973, 87 Stat. 803, Pub. L. 93-198, title IV, § 455; Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11244(a).)

Section references. — This section is referred to in §§ 1-264, 1-604.6, 31-2510, 31-1549, 32-631, 47-118.1, and 47-341.

Effect of amendments. — Section 11244(a) of Pub. L. 105-33, 111 Stat. 754, added (g).

Cited in Hessey v. District of Columbia Bd. of Elections & Ethics, App. D.C., 601 A.2d 3 (1991).

§ 47-118.1. Annual audit of accounts and operations of District government by Comptroller General.

* * * * *

(b) The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable.

* * * * *

(Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11244(b).)

Effect of amendments. — Section 11244(b) of Pub. L. 105-33, 111 Stat. 754, in (b), substituted "and (other than the audit reports of the District of Columbia Courts) the Mayor" for "and the Mayor."

Cited in Hessey v. District of Columbia Bd. of Elections & Ethics, App. D.C., 601 A.2d 3 (1991).

§ 47-119. Independent annual audit.

* * * * *

(d) This section shall not apply to the District of Columbia Courts or the financial operations thereof. (1973 Ed., § 47-120-2; Sept. 4, 1976, 90 Stat. 1208, Pub. L. 94-399, § 4; Sept. 26, 1978, 92 Stat. 750, Pub. L. 95-386, § 3; May 10, 1989, D.C. Law 7-231, § 48, 36 DCR 492; Aug. 17, 1991, 105 Stat. 496, Pub. L. 102-102, § 2(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11244(c).)

Effect of amendments. — Section 11244(c) of Pub. L. 105-33, 111 Stat. 754, added (d).

Cited in Hessey v. District of Columbia Bd. of Elections & Ethics, App. D.C., 601 A.2d 3 (1991).

§ 47-130. Composition of General Fund; establishment of special funds; deposits in funds [Charter Provision].

The General Fund of the District shall be composed of those District revenues which on January 2, 1975 are paid into the Treasury of the United States and credited either to the General Fund of the District or its miscellaneous receipts, but shall not include any revenues which are applied by law to any special fund existing on January 2, 1975. The Council may from time to time establish such additional special funds as may be necessary for the efficient operation of the government of the District. All money received by any agency, officer, or employee of the District in its or his official capacity shall belong to the District government and shall be paid promptly to the Mayor for deposit in the appropriate fund, except that all money received by the District of Columbia Courts shall be deposited in the Treasury of the United States or the Crime Victims Fund. (1973 Ed., § 47-130b; Dec. 24, 1973, 87 Stat. 803, Pub. L. 93-198, title IV, § 450; Aug. 5, 1997, 111 Stat. 753, Pub. L. 105-33, § 11243(c).)

Effect of amendments. — Section 11243(c) of Pub. L. 105-33, 111 Stat. 753, rewrote the section.

§ 47-131. Establishment of General Fund and special accounts; audit of closed special funds.

* * * * *

(c) The Council hereby establishes in the General Fund special accounts for receipts and expenditures related to the following:

* * * * *

(4) The administration, operation, and marketing of the industrial revenue bond program established pursuant to § 47-334.

* * * * *

(Mar. 20, 1998, D.C. Law 12-60, § 503, 44 DCR 7378.)

Cross references.

As to the establishment of the Occupations and Professions Licensure Special Account within the General Fund of the District of Columbia, see § 47-2853.11.

Effect of amendments. — D.C. Law 12-60 added (c)(4).

Temporary amendment of section. — Section 503 of D.C. Law 12-59 added (c)(4).

Section 2001(b) of D.C. Law 12-59 provided that the act shall expire after 225 days of its having taken effect.

Section 2002 of D.C. Law 12-59 provided that the act shall apply as of October 1, 1997.

Emergency act amendments. — For temporary amendment of section, see § 503 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see § 503 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

Section 2002 of D.C. Act 12-152 provides for the application of the act.

Legislative history of Law 12-59. — Law 12-59, the "Fiscal Year 1998 Revised Budget Support Temporary Act of 1997," was introduced in Council and assigned Bill No. 12-350. The Bill was adopted on first and second readings on September 8, 1997, and September 22, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-190 and transmitted to both Houses of Congress for its review. D.C. Law 12-59 became effective on March 20, 1998.

Legislative history of Law 12-60. — Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on September 8, 1997, and October 24, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its review. D.C. Law 12-60 became effective on March 20, 1998.

Application of Law 12-60. — Section 2002 of D.C. Law 12-60 provided that the act shall apply as of October 1, 1997.

CHAPTER 2A. PERFORMANCE AND FINANCIAL ACCOUNTABILITY.

§ 47-231. Performance and financial accountability [Charter Provision].

(a) *Submission of annual plan.* — Not later than March 1 of each year (beginning with 1998), the District of Columbia Financial Responsibility and Management Assistance Authority shall develop and submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committees on Appropriations of the House of Representatives and the Senate, and the Comptroller General a performance accountability plan for all departments, agencies, and programs of the government of the District of Columbia for the subsequent fiscal year.

* * * * *

(Nov. 19, 1997, 111 Stat. 2174, Pub. L. 105-100, § 130.)

Effect of amendments. — Section 130 of Pub. L. 105-100, 111 Stat. 2174, in (a), substituted "(beginning with 1998)" for "(beginning with 1995)"; substituted "District of Columbia Financial Responsibility and Management Assistance Authority" for "Mayor"; and substi-

tuted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia."

§ 47-232. Performance accountability report [Charter Provision].

(a) *Submission of report.* — Not later than March 1 of each year (beginning with 1999), the Authority shall develop and submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committees on Appropriations of the House of Representatives and the Senate, and the Comptroller General a performance accountability report on activities of the government of the District of Columbia during the fiscal year ending on the previous September 30.

* * * * *

(c) *Evaluation of report.* — The Comptroller General, in consultation with the Director of the Office of Management and Budget, shall review and evaluate each performance accountability report submitted under this subsection and not later than April 15 of each year shall submit comments on such report to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Committees on Appropriations of the House of Representatives and the Senate. (Dec. 24, 1973, 87 Stat. 774, Pub. L. 93-198, § 456(b), as added Oct. 19, 1994, 108 Stat. 3488, Pub. L. 103-373, § 3(a)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Nov. 19, 1997, 111 Stat. 2174, Pub. L. 105-100, § 130.)

Effect of amendments. — Section 130 of Pub. L. 105-100, 111 Stat. 2160, in (a), substituted "(beginning with 1999)" for "(beginning with 1997)," substituted "Authority" for "Mayor," and substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia"; and in (c), substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia."

§ 47-233. Financial accountability plan and report [Charter Provision].

(a) *Development and submission.* — Not later than March 1 of each year (beginning with 1997), the Chief Financial Officer shall develop and submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committees on Appropriations of the House of Representatives and the Senate, and the Comptroller General a 5-year financial plan for the government of the District of Columbia that contains a description of the steps the government will take to eliminate any differences between expenditures from, and revenues attributable to, each fund of the District of Columbia during the first 5 fiscal years beginning after the submission of the plan.

(b) *Report on compliance.* —

(1) *Submission of report.* — Not later than March 1 of every year (beginning with 1999), the Chief Financial Officer shall submit a report to the

Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committees on Appropriations of the House of Representatives and the Senate, the Comptroller General, and the Director of the Congressional Budget Office on the extent to which the government of the District of Columbia was in compliance during the preceding fiscal year with the applicable requirements of the financial accountability plan submitted for such fiscal year under this section.

(2) *Evaluation of report.* — The Comptroller General, in consultation with the Director of the Congressional Budget Office, shall review and evaluate the financial accountability compliance report submitted under paragraph (1) of this subsection and not later than April 15 of each year shall submit comments on such report to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Committees on Appropriations of the House of Representatives and the Senate. (Dec. 24, 1973, 87 Stat. 774, Pub. L. 93-198, § 456(c), as added Oct. 19, 1994, 108 Stat. 3488, Pub. L. 103-373, § 3(a)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Nov. 19, 1997, 111 Stat. 2174, Pub. L. 105-100, § 130.)

Effect of amendments. — Section 130 of Pub. L. 105-100, 111 Stat. 2160, in (a), substituted "(beginning in 1997)" for "(beginning in 1995)," substituted "Chief Financial Officer" for "Mayor," and substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia"; in (b)(1), substituted "(beginning in 1999)" for "(beginning in 1997)," substituted "Chief Financial Officer" for "Mayor," and substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia"; and in (b)(2), substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia."

§ 47-234. Quarterly financial reports [Charter Provision].

(a) *Submission of quarterly financial reports.* — Not later than fifteen days after the end of every calendar quarter (beginning with a report for the quarter beginning October 1, 1997), the Chief Financial Officer shall submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Subcommittees on the District of Columbia of the Committees on Appropriations of the House of Representatives and the Senate, a report on the financial and budgetary status of the government of the District of Columbia for the previous quarter.

(b) *Contents of report.* — Each quarterly financial report submitted under subsection (a) of this section shall include the following information:

* * * * *

(8) A statement of the balance of each account held by the District of Columbia Financial Responsibility and Management Assistance Authority as of the end of the quarter, together with a description of the activities within each such account during the quarter based on information supplied by the Authority. (Dec. 24, 1973, 87 Stat. 774, Pub. L. 93-198, § 456(d), as added Oct. 19, 1994, 108 Stat. 3488, Pub. L. 103-373, § 3(a)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Nov. 19, 1997, 111 Stat. 2174, Pub. L. 105-100, § 130; Oct. 21, 1998, 112 Stat. ----, Pub. L. 105-277, § 165.)

Effect of amendments. — Section 130 of Pub. L. 105-100, 111 Stat. 2160, in (a), substituted "October 1, 1997" for "October 1, 1994"; substituted "Chief Financial Officer" for "Mayor"; and substituted "Committee on Government Reform and Oversight" for "Committee on the District of Columbia."

Section 165 of Pub. L. 105-277, 105 Stat. ----, added (b)(8).

§ 47-235. Submission of Reports to District of Columbia Financial Responsibility and Management Assistance Authority [Charter Provision].

In the case of any report submitted by the Mayor under this section [chapter] for a fiscal year (or any quarter of a fiscal year) which is a control year under the District of Columbia Financial Responsibility and Management Assistance Act of 1995, the Mayor shall submit the report to the District of Columbia Financial Responsibility and Management Assistance Authority established under § 47-391.1(a) in addition to any other individual to whom the Mayor is required to submit the report under this section [chapter]. (Dec. 24, 1973, 87 Stat. 774, Pub. L. 93-198, § 456(e), as added Apr. 17, 1995, 109 Stat. 140, Pub. L. 104-8, § 224(b)(2); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

Editor's notes. — This section has been set forth above to reflect changes made by Codification Counsel.

References in text. — The District of Columbia Financial Responsibility and Management Assistance Act of 1995, referred to in this section, is Pub. Law 104-8, 109 Stat. 97, codified primarily as subchapters 1A and 7 of Chapter 3 of this title.

CHAPTER 3. BUDGET AND FINANCIAL MANAGEMENT; BORROWING; DEPOSIT OF FUNDS.

Subchapter I. Budget and Financial Management.

Subchapter I-A. Chief Financial Officer of the District of Columbia.

Subchapter II. Borrowing.

Subchapter II-C. Industrial Revenue Bond Fees.

Subchapter I. Budget and Financial Management.

§ 47-301.1. Submission of annual expense estimates by court-appointed receivers.

If a department or agency of the government of the District of Columbia is under the administration of a court-appointed receiver or other court-appointed official during fiscal year 1998 or any succeeding fiscal year, the receiver or official shall prepare and submit to the Mayor, for inclusion in the annual budget of the District of Columbia for the year, annual estimates of the expenditures and appropriations necessary for the maintenance and operation of the department or agency. All such estimates shall be forwarded by the

Mayor to the Council, for its action pursuant to sections 446 and 603(c) of the District of Columbia Home Rule Act, without revision but subject to the Mayor's recommendations. Notwithstanding any provision of the District of Columbia Home Rule Act, the Council may comment or make recommendations concerning such annual estimates but shall have no authority under such Act to revise such estimates. (Nov. 19, 1997, 111 Stat. 2178, Pub. L. 105-100, § 140.)

References in text. — Sections 446 and 603(c) of the District of Columbia Home Rule Act, referred to in this section, are §§ 446 and 603(c) of the Act of December 24, 1973, 87 Stat. 774, Pub. L. 93-198, set out in Volume 1, and codified as §§ 47-304 and 47-313(c), respectively.

§ 47-304. Adoption of budget by Council; enactment of appropriations by Congress [Charter Provision].

The Council, within 50 calendar days after receipt of the budget proposal from the Mayor, and after public hearing, shall by act adopt the annual budget for the District of Columbia government. Any supplements thereto shall also be adopted by act by the Council after public hearing. Such budget so adopted shall be submitted by the Mayor to the President for transmission by him to the Congress. Except as provided in §§ 43-1691(b), 47-326.1(d), 47-327(c), 47-328(d)(2), 47-330.1(e)(2), 47-331.2(d), and 47-334(f), (g), and (h)(3), no amount may be obligated or expended by any officer or employee of the District of Columbia government unless such amount has been approved by Act of Congress, and then only according to such Act. Notwithstanding any other provision of this Act, the Mayor shall not transmit any annual budget or amendments or supplements thereto, to the President of the United States until the completion of the budget procedures contained in this Act. After the adoption of the annual budget for a fiscal year (beginning with the annual budget for fiscal year 1995), no reprogramming of amounts in the budget may occur unless the Mayor submits to the Council a request for such reprogramming and the Council approves the request, but only if any additional expenditures provided under such request for an activity are offset by reductions in expenditures for another activity. (1973 Ed., § 47-224; Dec. 24, 1973, 87 Stat. 801, Pub. L. 93-198, title IV, § 446; Dec. 23, 1981, 95 Stat. 1493, Pub. L. 97-105, § 2; Apr. 17, 1995, 109 Stat. 142, Pub. L. 104-8, § 301(b)(1); Aug. 6, 1996, 110 Stat. 1696, Pub. L. 104-184, § 2(c)(2); Aug. 5, 1997, 111 Stat. 777, Pub. L. 105-33, §§ 11509, 11714(b).)

Section references. — This section is referred to in §§ 1-227, 1-229, 1-282, 1-722, 1-1320, 45-3232, 47-326.1, 47-327, 47-328, 47-331.2, 47-334, 47-392.2, 47-392.8, 47-392.21, 47-396.1, and 47-398.3.

Effect of amendments.

Section 11509 of Pub. L. 105-33, 111 Stat. 777, rewrote the fourth sentence.

Section 11714(b) of Pub. L. 105-33, 111 Stat. 784, in the fourth sentence, inserted "43-1691" preceding "47-326.1(d)."

Neither of the amendments by Pub. L. 105-33 referred to the other, but effect has been given to both, as they do not conflict.

Emergency act amendments. — For temporary provisions for the auction of excess police vehicles purchased for the Metropolitan Police Department, see § 1102 of the Fiscal Year 1999 Budget Support Emergency Act of 1998 (D.C. Act 12-401, July 13, 1998, 45 DCR 4794), § 1102 of the Fiscal Year 1999 Budget Support Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-564, January 12, 1999, 46 DCR 669), and § 1102 of the

Fiscal year 1999 Budget Support Congressional Review Emergency Act of 1999 (D.C. Act 13-41, March 31, 1999, 46 DCR 3446).

Section 1104 of D.C. Act 12-401 provides for the application of § 1102.

Section 2101 of D.C. Act 13-41 provides for the application of the act.

Application of § 11714 of Pub. L. 105-33. — Section 11714(c) of Title XI of Pub. L. 105-33, 111 Stat. 784, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that the amendments made by this section shall apply with respect to fiscal years beginning on or after October 1, 1996.

Auction of Excess Police Vehicles Act of 1998. — Pursuant to § 1502 of D.C. Law 12-175, for Fiscal Years 1998 and 1999 only, police vehicles purchased for the Mentropolitan Police Department which have been declared excess, either through age or mechanical faults, shall be auctioned or otherwise disposed of by the Department, with revenue generated being used expressly for the purchase of replacement vehicles, including motorcycles.

Section 1504 of D.C. Law 12-175 provided that § 1502 shall apply as of October 1, 1998.

Budget approval for fiscal year ending September 30, 1998. — Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

*****

An Act making appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of said District for the fiscal year ending September 30, 1998, and for other purposes.

TITLE I

FISCAL YEAR 1998 APPROPRIATIONS

FEDERAL PAYMENT FOR MANAGEMENT REFORM

For payment to the District of Columbia, as authorized by section 3(c) of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33, $8,000,000, to remain available until September 30, 1999, which shall be deposited into an escrow account of the District of Columbia Financial Responsibility and Management Assistance Authority and shall be disbursed from such escrow account pursuant to the instructions of the Authority only for a program of management reform pursuant to sections 11101-11106 of the District of Columbia Management Reform Act of 1997, Public Law 105-33.

FEDERAL CONTRIBUTION TO THE OPERATIONS OF THE NATION'S CAPITAL

For a Federal contribution to the District of Columbia toward the costs of the operation of the government of the District of Columbia, $190,000,000, which shall be deposited into an escrow account held by the District of Columbia Financial Responsibility and Management Assistance Authority, which shall allocate the funds to the Mayor at such intervals and in accordance with such terms and conditions as it considers appropriate to implement the financial plan for the year: *Provided,* That these funds may be used by the District of Columbia for the costs of advances to the District government as authorized by section 11402 of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33: *Provided further,* That not less than $30,000,000 shall be used by the District of Columbia to repay the accumulated general fund deficit.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA CORRECTIONS TRUSTEE OPERATIONS

For payment to the District of Columbia Corrections Trustee, $169,000,000 for the administration and operation of correctional facilities and for the administrative operating costs of the Office of the Corrections Trustee, as authorized by section 11202 of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA CORRECTIONS TRUSTEE FOR CORRECTIONAL FACILITIES, CONSTRUCTION AND REPAIR

For payment to the District of Columbia Corrections Trustee for Correctional Facilities, $302,000,000, to remain available until expended, of which not less than $294,900,000 is available for transfer to the Federal Prison System, as authorized by section 11202 of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA

CRIMINAL JUSTICE SYSTEM

(INCLUDING TRANSFER OF FUNDS)

Notwithstanding any other provision of law, $108,000,000 for payment to the Joint Committee on Judicial Administration in the District of Columbia for operation of the District of Columbia Courts, including pension costs: *Provided,* That said sums shall be paid quarterly by the Treasury of the United States based on quarterly apportionments approved by the Office of Management and Budget, with payroll and financial services to be provided on a contractual basis with the General Services Administration, said services to include the preparation and submission of monthly financial reports to the President and to the Committees on Appropriations of the Senate and House of Representatives, the Committee on Governmental Affairs of the Senate, and the Committee on

Government Reform and Oversight of the House of Representatives; of which not to exceed $750,000 shall be available for establishment and operations of the District of Columbia Truth in Sentencing Commission as authorized by section 11211 of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33.

Notwithstanding any other provision of law, for an additional amount, $43,000,000, for payment to the Offender Supervision Trustee to be available only for obligation by the Offender Supervision Trustee; of which $26,855,000 shall be available for Parole, Adult Probation and Offender Supervision; of which $9,000,000 shall be available to the Public Defender Service; of which $6,345,000 shall be available to the Pretrial Services Agency; and of which not to exceed $800,000 shall be transferred to the United States Parole Commission to implement section 11231 of the National Capital Revitalization and Self-Government Improvement Act of 1997, Public Law 105-33.

DISTRICT OF COLUMBIA FUNDS

OPERATING EXPENSES

DIVISION OF EXPENSES

The following amounts are appropriated for the District of Columbia for the current fiscal year out of the general fund of the District of Columbia, except as otherwise specifically provided.

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, $105,177,000 (including $84,316,000 from local funds, $14,013,000 from Federal funds, and $6,848,000 from other funds): *Provided*, That not to exceed $2,500 for the Mayor, $2,500 for the Chairman of the Council of the District of Columbia, and $2,500 for the City Administrator shall be available from this appropriation for official purposes: *Provided further*, That any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District of Columbia: *Provided further*, That no revenues from Federal sources shall be used to support the operations or activities of the Statehood Commission and Statehood Compact Commission: *Provided further*, That the District of Columbia shall identify the sources of funding for Admission to Statehood from its own locally generated revenues: *Provided further*, That $240,000 shall be available for citywide special elections: *Provided further*, That all employees permanently assigned to work in the Office of the Mayor shall be paid from funds allocated to the Office of the Mayor.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $120,072,000 (including $40,377,000 from local funds, $42,065,000 from Federal funds, and $37,630,000 from other funds), together with $12,000,000 collected in the form of BID tax revenue collected by the District of Columbia on behalf of business improvement districts pursuant to the Business Improvement Districts Act of 1996, effective May 29, 1996 (D.C. Law 11-134; D.C. Code, sec. 1-2271 et seq.), and the Business Improvement Districts Temporary Amendment Act of 1997 (Bill 12-230).

PUBLIC SAFETY AND JUSTICE

Public safety and justice, including purchase or lease of 135 passenger-carrying vehicles for replacement only, including 130 for police-type use and five for fire-type use, without regard to the general purchase price limitation for the current fiscal year, $529,739,000 (including $510,326,000 from local funds, $13,519,000 from Federal funds, and $5,894,000 from other funds): *Provided*, That the Metropolitan Police Department is authorized to replace not to exceed 25 passenger-carrying vehicles and the Department of Fire and Emergency Medical Services of the District of Columbia is authorized to replace not to exceed five passenger-carrying vehicles annually whenever the cost of repair to any damaged vehicle exceeds three-fourths of the cost of the replacement: *Provided further*, That not to exceed $500,000 shall be available from this appropriation for the Chief of Police for the prevention and detection of crime: *Provided further*, That the Metropolitan Police Department shall provide quarterly reports to the Committees on Appropriations of the House and Senate on efforts to increase efficiency and improve the professionalism in the department: *Provided further*, That notwithstanding any other provision of law, or Mayor's Order 86-45, issued March 18, 1986, the Metropolitan Police Department's delegated small purchase authority shall be $500,000: *Provided further*, That the District of Columbia government may not require the Metropolitan Police Department to submit to any other procurement review process, or to obtain the approval of or be restricted in any manner by any official or employee of the District of Columbia government, for purchases that do not exceed $500,000: *Provided further*, That the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard: *Provided further*, That such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available from this appropriation, and the availability of the sums shall be deemed as constituting payment in

advance for emergency services involved: *Provided further*, That the Metropolitan Police Department is authorized to maintain 3,800 sworn officers, with leave for a 50 officer attrition: *Provided further*, That no more than 15 members of the Metropolitan Police Department shall be detailed or assigned to the Executive Protection Unit, until the Chief of Police submits a recommendation to the Council for its review: *Provided further*, That $100,000 shall be available for inmates released on medical and geriatric parole: *Provided further*, That not less than $2,254,754 shall be available to support a pay raise for uniformed firefighters, when authorized by the District of Columbia Council and the District of Columbia Financial Responsibility and Management Assistance Authority, which funding will be made available as savings achieved through actions within the appropriated budget: *Provided further*, That, commencing on December 31, 1997, the Metropolitan Police Department shall provide to the Committees on Appropriations of the Senate and House of Representatives, the Committee on Governmental Affairs of the Senate, and the Committee on Government Reform and Oversight of the House of Representatives, quarterly reports on the status of crime reduction in each of the 83 police service areas established throughout the District of Columbia: *Provided further*, That funds appropriated for expenses under the District of Columbia Criminal Justice Act, approved September 3, 1974 (88 Stat. 1090; Public Law 93-412; D.C. Code, sec. 11-2601 et seq.), for the fiscal year ending September 30, 1998, shall be available for obligations incurred under the Act in each fiscal year since inception in fiscal year 1975: *Provided further*, That funds appropriated for expenses under the District of Columbia Neglect Representation Equity Act of 1984, effective March 13, 1985 (D.C. Law 5-129; D.C. Code, sec. 16-2304), for the fiscal year ending September 30, 1998, shall be available for obligations incurred under the Act in each fiscal year since inception in fiscal year 1985: *Provided further*, That funds appropriated for expenses under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986, effective February 27, 1987 (D.C. Law 6-204; D.C. Code, sec. 21-2060), for the fiscal year ending September 30, 1998, shall be available for obligations incurred under the Act in each fiscal year since inception in fiscal year 1989.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national defense education programs, $672,444,000 (including $530,197,000 from local funds, $112,806,000 from Federal funds, and $29,441,000 from other funds), to be allocated as follows: $564,129,000 (including $460,143,000 from local funds, $98,491,000 from Federal funds, and $5,495,000 from other funds), for the public schools of the District of Columbia; $8,900,000 from local funds for the District of Columbia Teachers' Retirement Fund; $3,376,000 from local funds (not including funds already made available for District of Columbia public schools) for public charter schools: *Provided*, That if the entirety of this allocation has not been provided as payments to any public charter schools currently in operation through the per pupil funding formula, the funds shall be available for new public charter schools on a per pupil basis: *Provided further*, That $400,000 be available to the District of Columbia Public Charter School Board for administrative costs: *Provided further*, That if the entirety of this allocation has not been provided as payment to one or more public charter schools by May 1, 1998, and remains unallocated, the funds shall be deposited into a special revolving loan fund described in section 172 of this Act to be used solely to assist existing or new public charter schools in meeting startup and operating costs: *Provided further*, That the Emergency Transitional Education Board of Trustees of the District of Columbia shall report to Congress not later than 120 days after the date of enactment of this Act on the capital needs of each public charter school and whether the current per pupil funding formula should reflect these needs: *Provided further*, That until the Emergency Transitional Education Board of Trustees reports to Congress as provided in the preceding proviso, the Emergency Transitional Education Board of Trustees shall take appropriate steps to provide public charter schools with assistance to meet capital expenses in a manner that is equitable with respect to assistance provided to other District of Columbia public schools: *Provided further*, That the Emergency Transitional Education Board of Trustees shall report to Congress not later than November 1, 1998, on the implementation of their policy to give preference to newly created District of Columbia public charter schools for surplus public school property; $74,087,000 (including $37,791,000 from local funds, $12,804,000 from Federal funds, and $23,492,000 from other funds) for the University of the District of Columbia; $22,036,000 (including $20,424,000 from local funds, $1,158,000 from Federal funds, and $454,000 from other funds) for the Public Library; $2,057,000 (including $1,704,000 from local funds and $353,000 from Federal funds) for the Commission on the Arts and Humanities: *Provided further*, That the public schools of the District of Columbia are authorized to accept not to exceed 31 motor vehicles for exclusive use in the driver education program: *Provided further*, That not to exceed $2,500 for the Superintendent of Schools, $2,500 for the President of the University of the District of Columbia, and $2,000 for the Public Librarian shall be available from this appropriation for official purposes: *Pro-*

vided further, That not less than $1,200,000 shall be available for local school allotments in a restricted line item: *Provided further*, That not less than $4,500,000 shall be available to support kindergarten aides in a restricted line item: *Provided further*, That not less than $2,800,000 shall be available to support substitute teachers in a restricted line item: *Provided further*, That not less than $1,788,000 shall be available in a restricted line item for school counselors: *Provided further*, That this appropriation shall not be available to subsidize the education of nonresidents of the District of Columbia at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 1998, a tuition rate schedule that will establish the tuition rate for nonresident students at a level no lower than the nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area.

HUMAN SUPPORT SERVICES

Human support services, $1,718,939,000 (including $789,350,000 from local funds, $886,702,000 from Federal funds, and $42,887,000 from other funds): *Provided*, That $21,089,000 of this appropriation, to remain available until expended, shall be available solely for District of Columbia employees' disability compensation: *Provided further*, That a peer review committee shall be established to review medical payments and the type of service received by a disability compensation claimant: *Provided further*, That the District of Columbia shall not provide free government services such as water, sewer, solid waste disposal or collection, utilities, maintenance, repairs, or similar services to any legally constituted private nonprofit organization (as defined in section 411(5) of Public Law 100-77, approved July 22, 1987) providing emergency shelter services in the District, if the District would not be qualified to receive reimbursement pursuant to the Stewart B. McKinney Homeless Assistance Act, approved July 22, 1987 (101 Stat. 485; Public Law 100-77; 42 U.S.C. 11301 et seq.).

PUBLIC WORKS

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and three passenger-carrying vehicles for use by the Council of the District of Columbia and leasing of passenger-carrying vehicles, $241,934,000 (including $227,983,000 from local funds, $3,350,000 from Federal funds, and $10,601,000 from other funds): *Provided*, That this appropriation shall not be available for collecting ashes or miscellaneous refuse from hotels and places of business: *Provided further*, That $3,000,000 shall be available for the lease financing, operation, and maintenance of two mechanical street sweepers, one flusher truck, five packer trucks, one front-end loader, and various public litter containers: *Provided further*, That $2,400,000 shall be available for recycling activities.

FINANCING AND OTHER USES

Financing and other uses, $454,773,000 (including for payment to the Washington Convention Center, $5,400,000 from local funds; reimbursement to the United States of funds loaned in compliance with An Act to provide for the establishment of a modern, adequate, and efficient hospital center in the District of Columbia, approved August 7, 1946 (60 Stat. 896; Public Law 79-648); section 1 of An Act to authorize the Commissioners of the District of Columbia to borrow funds for capital improvement programs and to amend provisions of law relating to Federal Government participation in meeting costs of maintaining the Nation's Capital City, approved June 6, 1958 (72 Stat. 183; Public Law 85-451; D.C. Code, sec. 9-219); section 4 of An Act to authorize the Commissioners of the District of Columbia to plan, construct, operate, and maintain a sanitary sewer to connect the Dulles International Airport with the District of Columbia system, approved June 12, 1960 (74 Stat. 211; Public Law 86-515); and sections 723 and 743(f) of the District of Columbia Home Rule Act of 1973, approved December 24, 1973, as amended (87 Stat. 821; Public Law 93-198; D.C. Code, sec. 47-321, note; 91 Stat. 1156; Public Law 95-131; D.C. Code, sec. 9-219, note), including interest as required thereby, $384,430,000 from local funds; for the purpose of eliminating the $331,589,000 general fund accumulated deficit as of September 30, 1990, $39,020,000 from local funds, as authorized by section 461(a) of the District of Columbia Home Rule Act, approved December 24, 1973, as amended (105 Stat. 540; Public Law 102-106; D.C. Code, sec. 47-321(a)(1); for payment of interest on short-term borrowing, $12,000,000 from local funds; for lease payments in accordance with the Certificates of Participation involving the land site underlying the building located at One Judiciary Square, $7,923,000 from local funds; for human resources development, including costs of increased employee training, administrative reforms, and an executive compensation system, $6,000,000 from local funds); for equipment leases, the Mayor may finance $13,127,000 of equipment cost, plus cost of issuance not to exceed two percent of the par amount being financed on a lease purchase basis with a maturity not to exceed five years: *Provided*, That $75,000 is allocated to the Department of Corrections, $8,000,000 for the Public Schools, $50,000 for the Public Library, $260,000 for the Department of Human Services, $244,000 for the Department of Recreation and Parks, and $4,498,000 for the Department of Public Works.

ENTERPRISE FUNDS

ENTERPRISE AND OTHER USES

Enterprise and other uses, $15,725,000 (including for the Cable Television Enterprise Fund, established by the Cable Television Communications Act of 1981, effective October 22, 1983 (D.C. Law 5-36; D.C. Code, sec. 43-1801 et seq.), $2,467,000 (including $2,135,000 from local funds and $332,000 from other funds); for the Public Service Commission, $4,547,000 (including $4,250,000 from local funds, $117,000 from Federal funds, and $180,000 from other funds); for the Office of the People's Counsel, $2,428,000 from local funds; for the Office of Banking and Financial Institutions, $600,000 (including $100,000 from local funds and $500,000 from other funds); for the Department of Insurance and Securities Regulation, $5,683,000 from other funds).

WATER AND SEWER AUTHORITY AND THE WASHINGTON AQUEDUCT

For the Water and Sewer Authority and the Washington Aqueduct, $297,310,000 from other funds (including $263,425,000 for the Water and Sewer Authority and $33,885,000 for the Washington Aqueduct) of which $41,423,000 shall be apportioned and payable to the District's debt service fund for repayment of loans and interest incurred for capital improvement projects.

LOTTERY AND CHARITABLE GAMES CONTROL BOARD

For the Lottery and Charitable Games Control Board, established by the District of Columbia Appropriation Act for the fiscal year ending September 30, 1982, approved December 4, 1981 (95 Stat. 1174, 1175; Public Law 97-91), as amended, for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; D.C. Code, secs. 2-2501 et seq. and 22-1516 et seq.), $213,500,000: *Provided*, That the District of Columbia shall identify the source of funding for this appropriation title from the District's own locally generated revenues: *Provided further*, That no revenues from Federal sources shall be used to support the operations or activities of the Lottery and Charitable Games Control Board.

STARPLEX FUND

For the Starplex Fund, $5,936,000 from other funds for expenses incurred by the Armory Board in the exercise of its powers granted by An Act To Establish A District of Columbia Armory Board, and for other purposes, approved June 4, 1948 (62 Stat. 339; D.C. Code, sec. 2-301 et seq.) and the District of Columbia Stadium Act of 1957, approved September 7, 1957 (71 Stat. 619; Public Law 85-300; D.C. Code, sec. 2-321 et seq.): *Provided*, That the Mayor shall submit a budget for the Armory Board for the forthcoming fiscal year as required by section 442(b) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 824; Public Law 93-198; D.C. Code, sec. 47-301(b)).

D.C. GENERAL HOSPITAL

For the District of Columbia General Hospital, established by Reorganization Order No. 57 of the Board of Commissioners, effective August 15, 1953, $97,019,000, of which $44,335,000 shall be derived by transfer from the general fund and $52,684,000 shall be derived from other funds.

D.C. RETIREMENT BOARD

For the D.C. Retirement Board, established by section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat. 866; D.C. Code, sec. 1-711), $16,762,000 from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board: *Provided*, That the District of Columbia Retirement Board shall provide to the Congress and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds: *Provided further*, That the District of Columbia Retirement Board shall provide the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

CORRECTIONAL INDUSTRIES FUND

For the Correctional Industries Fund, established by the District of Columbia Correctional Industries Establishment Act, approved October 3, 1964 (78 Stat. 1000; Public Law 88-622), $3,332,000 from other funds.

WASHINGTON CONVENTION CENTER ENTERPRISE FUND

For the Washington Convention Center Enterprise Fund, $46,400,000, of which $5,400,000 shall be derived by transfer from the general fund.

DISTRICT OF COLUMBIA FINANCIAL RESPONSIBILITY AND MANAGEMENT ASSISTANCE AUTHORITY

For the District of Columbia Financial Responsibility and Management Assistance Authority, established by section 101(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 97; Public Law 104-8), $3,220,000.

CAPITAL OUTLAY

For construction projects, $269,330,000 (including $31,100,000 for the highway trust fund, $105,485,000 from local funds, and $132,745,000 in Federal funds), to remain available until expended: *Provided*, That funds for use of each capital project implementing agency shall be managed and controlled in accordance with all procedures and limitations established under the Financial Management System: *Provided further*, That all funds provided by this appropriation title shall be available only for the specific projects and purposes intended: *Provided further*, That notwithstanding the foregoing, all authorizations for capital outlay projects, except those projects covered by the first sentence of section 23(a) of the Federal-Aid Highway Act of 1968, approved August 23, 1968 (82 Stat. 827; Public Law 90-495; D.C. Code, sec. 7-134, note), for which funds are provided by this appropriation title, shall expire on September 30, 1999, except authorizations for projects as to which funds have been obligated in whole or in part prior to September 30, 1999: *Provided further*, That, upon expiration of any such project authorization, the funds provided herein for the project shall lapse.

DEFICIT REDUCTION AND REVITALIZATION

For deficit reduction and revitalization, $201,090,000, to be deposited into an escrow account held by the District of Columbia Financial Responsibility and Management Assistance Authority (hereafter in this section referred to as "Authority"), which shall allocate the funds to the Mayor, or such other District official as the Authority may deem appropriate, at such intervals and in accordance with such terms and conditions as the Authority considers appropriate: *Provided*, That these funds shall only be used for reduction of the accumulated general fund deficit; capital expenditures, including debt service; and management and productivity improvements, as allocated by the Authority: *Provided further*, That no funds may be obligated until a plan for their use is approved by the Authority: *Provided further*, That the Authority shall inform the Committees on Appropriations of the Senate and House of Representatives, the Committee on Governmental Affairs of the Senate, and the Committee on Government Reform and Oversight of the House of Representatives of the approved plans.

GENERAL PROVISIONS

SECTION. 101. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 102. Except as otherwise provided in this Act, all vouchers covering expenditures of appropriations contained in this Act shall be audited before payment by the designated certifying official and the vouchers as approved shall be paid by checks issued by the designated disbursing official.

SEC. 103. Whenever in this Act an amount is specified within an appropriation for particular purposes or objects of expenditure, such amount, unless otherwise specified, shall be considered as the maximum amount that may be expended for said purpose or object rather than an amount set apart exclusively therefor.

SEC. 104. Appropriations in this Act shall be available, when authorized by the Mayor, for allowances for privately owned automobiles and motorcycles used for the performance of official duties at rates established by the Mayor: *Provided*, That such rates shall not exceed the maximum prevailing rates for such vehicles as prescribed in the Federal Property Management Regulations 101-7 (Federal Travel Regulations).

SEC. 105. Appropriations in this Act shall be available for expenses of travel and for the payment of dues of organizations concerned with the work of the District of Columbia government, when authorized by the Mayor: *Provided*, That the Council of the District of Columbia and the District of Columbia Courts may expend such funds without authorization by the Mayor.

SEC. 106. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of judgments that have been entered against the District of Columbia government: *Provided*, That nothing contained in this section shall be construed as modifying or affecting the provisions of section 11(c)(3) of title XII of the District of Columbia Income and Franchise Tax Act of 1947, approved March 31, 1956 (70 Stat. 78; Public Law 84-460; D.C. Code, sec. 47-1812.11(c)(3)).

SEC. 107. Appropriations in this Act shall be available for the payment of public assistance without reference to the requirement of section 544 of the District of Columbia Public Assistance Act of 1982, effective April 6, 1982 (D.C. Law 4-101; D.C. Code, sec. 3-205.44), and for the non-Federal share of funds necessary to qualify for Federal assistance under the Juvenile Delinquency Prevention and Control Act of 1968, approved July 31, 1968 (82 Stat. 462; Public Law 90-445; 42 U.S.C. 3801 et seq.).

SEC. 108. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 109. No funds appropriated in this Act for the District of Columbia government for the operation of educational institutions, the com-

pensation of personnel, or for other educational purposes may be used to permit, encourage, facilitate, or further partisan political activities. Nothing herein is intended to prohibit the availability of school buildings for the use of any community or partisan political group during non-school hours.

SEC. 110. None of the funds appropriated in this Act shall be made available to pay the salary of any employee of the District of Columbia government whose name, title, grade, salary, past work experience, and salary history are not available for inspection by the House and Senate Committees on Appropriations, the Subcommittee on the District of Columbia of the House Committee on Government Reform and Oversight, the Subcommittee on Oversight of Government Management, Restructuring and the District of Columbia of the Senate Committee on Governmental Affairs, and the Council of the District of Columbia, or their duly authorized representative.

SEC. 111. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making payments authorized by the District of Columbia Revenue Recovery Act of 1977, effective September 23, 1977 (D.C. Law 2-20; D.C. Code, sec. 47-421 et seq.).

SEC. 112. No part of this appropriation shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any State legislature.

SEC. 113. At the start of the fiscal year, the Mayor shall develop an annual plan, by quarter and by project, for capital outlay borrowings: *Provided*, That within a reasonable time after the close of each quarter, the Mayor shall report to the Council of the District of Columbia and the Congress the actual borrowings and spending progress compared with projections.

SEC. 114. The Mayor shall not borrow any funds for capital projects unless the Mayor has obtained prior approval from the Council of the District of Columbia, by resolution, identifying the projects and amounts to be financed with such borrowings.

SEC. 115. The Mayor shall not expend any moneys borrowed for capital projects for the operating expenses of the District of Columbia government.

SEC. 116. None of the funds appropriated by this Act may be obligated or expended by reprogramming except pursuant to advance approval of the reprogramming granted according to the procedure set forth in the Joint Explanatory Statement of the Committee of Conference (House Report No. 96-443), which accompanied the District of Columbia Appropriation Act, 1980, approved October 30, 1979 (93 Stat. 713; Public Law 96-93), as modified in House Report No. 98-265, and in accordance with the Reprogramming Policy Act of 1980, effective September 16, 1980 (D.C. Law 3-100; D.C. Code, sec. 47-361 et seq.): *Provided*, That for the fiscal year ending September 30, 1998 the above shall apply except as modified by Public Law 104-8.

SEC. 117. None of the Federal funds provided in this Act shall be obligated or expended to provide a personal cook, chauffeur, or other personal servants to any officer or employee of the District of Columbia.

SEC. 118. None of the Federal funds provided in this Act shall be obligated or expended to procure passenger automobiles as defined in the Automobile Fuel Efficiency Act of 1980, approved October 10, 1980 (94 Stat. 1824; Public Law 96-425; 15 U.S.C. 2001(2)), with an Environmental Protection Agency estimated miles per gallon average of less than 22 miles per gallon: *Provided*, That this section shall not apply to security, emergency rescue, or armored vehicles.

SEC. 119. (a) Notwithstanding section 422(7) of the District of Columbia Home Rule Act of 1973, approved December 24, 1973 (87 Stat. 790; Public Law 93-198; D.C. Code, sec. 1-242(7)), the City Administrator shall be paid, during any fiscal year, a salary at a rate established by the Mayor, not to exceed the rate established for level IV of the Executive Schedule under 5 U.S.C. 5315.

(b) For purposes of applying any provision of law limiting the availability of funds for payment of salary or pay in any fiscal year, the highest rate of pay established by the Mayor under subsection (a) of this section for any position for any period during the last quarter of calendar year 1997 shall be deemed to be the rate of pay payable for that position for September 30, 1997.

(c) Notwithstanding section 4(a) of the District of Columbia Redevelopment Act of 1945, approved August 2, 1946 (60 Stat. 793; Public Law 79-592; D.C. Code, sec. 5-803(a)), the Board of Directors of the District of Columbia Redevelopment Land Agency shall be paid, during any fiscal year, per diem compensation at a rate established by the Mayor.

SEC. 120. Notwithstanding any other provisions of law, the provisions of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Code, sec. 1-601.1 et seq.), enacted pursuant to section 422(3) of the District of Columbia Home Rule Act of 1973, approved December 24, 1973 (87 Stat. 790; Public Law 93-198; D.C. Code, sec. 1-242(3)), shall apply with respect to the compensation of District of Columbia employees: *Provided*, That for pay purposes, employees of the District of Columbia government shall not be subject to the provisions of title 5, United States Code.

SEC. 121. The Director of the Department of Administrative Services may pay rentals and repair, alter, and improve rented premises, without regard to the provisions of section 322 of the Economy Act of 1932 (Public Law 72-212;

40 U.S.C. 278a), based upon a determination by the Director that, by reason of circumstances set forth in such determination, the payment of these rents and the execution of this work, without reference to the limitations of section 322, is advantageous to the District in terms of economy, efficiency, and the District's best interest.

SEC. 122. No later than 30 days after the end of the first quarter of the fiscal year ending September 30, 1998, the Mayor of the District of Columbia shall submit to the Council of the District of Columbia the new fiscal year 1998 revenue estimates as of the end of the first quarter of fiscal year 1998. These estimates shall be used in the budget request for the fiscal year ending September 30, 1999. The officially revised estimates at midyear shall be used for the midyear report.

SEC. 123. No sole source contract with the District of Columbia government or any agency thereof may be renewed or extended without opening that contract to the competitive bidding process as set forth in section 303 of the District of Columbia Procurement Practices Act of 1985, effective February 21, 1986 (D.C. Law 6-85; D.C. Code, sec. 1-1183.3), except that the District of Columbia government or any agency thereof may renew or extend sole source contracts for which competition is not feasible or practical: *Provided*, That the determination as to whether to invoke the competitive bidding process has been made in accordance with duly promulgated rules and procedures and said determination has been reviewed and approved by the District of Columbia Financial Responsibility and Management Assistance Authority.

SEC. 124. For purposes of the Balanced Budget and Emergency Deficit Control Act of 1985, approved December 12, 1985 (99 Stat. 1037; Public Law 99-177), as amended, the term "program, project, and activity" shall be synonymous with and refer specifically to each account appropriating Federal funds in this Act, and any sequestration order shall be applied to each of the accounts rather than to the aggregate total of those accounts: *Provided* , That sequestration orders shall not be applied to any account that is specifically exempted from sequestration by the Balanced Budget and Emergency Deficit Control Act of 1985, approved December 12, 1985 (99 Stat. 1037; Public Law 99-177), as amended.

SEC. 125. In the event a sequestration order is issued pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, approved December 12, 1985 (99 Stat. 1037; Public Law 99-177), as amended, after the amounts appropriated to the District of Columbia for the fiscal year involved have been paid to the District of Columbia, the Mayor of the District of Columbia shall pay to the Secretary of the Treasury, within 15 days after receipt of a request therefor from the Secretary of the Treasury, such amounts as are sequestered by the order: *Provided*, That the sequestration percentage specified in the order shall be applied proportionately to each of the Federal appropriation accounts in this Act that are not specifically exempted from sequestration by the Balanced Budget and Emergency Deficit Control Act of 1985, approved December 12, 1985 (99 Stat. 1037; Public Law 99-177), as amended.

SEC. 126. (a) An entity of the District of Columbia government may accept and use a gift or donation during fiscal year 1998 if—

(1) the Mayor approves the acceptance and use of the gift or donation: *Provided*, That the Council of the District of Columbia may accept and use gifts without prior approval by the Mayor; and

(2) the entity uses the gift or donation to carry out its authorized functions or duties.

(b) Each entity of the District of Columbia government shall keep accurate and detailed records of the acceptance and use of any gift or donation under subsection (a) of this section, and shall make such records available for audit and public inspection.

(c) For the purposes of this section, the term "entity of the District of Columbia government" includes an independent agency of the District of Columbia.

(d) This section shall not apply to the District of Columbia Board of Education, which may, pursuant to the laws and regulations of the District of Columbia, accept and use gifts to the public schools without prior approval by the Mayor.

SEC. 127. None of the Federal funds provided in this Act may be used by the District of Columbia to provide for salaries, expenses, or other costs associated with the offices of United States Senator or United States Representative under section 4(d) of the District of Columbia Statehood Constitutional Convention Initiatives of 1979, effective March 10, 1981 (D.C. Law 3-171; D.C. Code, sec. 1-113(d)).

SEC. 128. The University of the District of Columbia shall submit to the Congress, the Mayor, the District of Columbia Financial Responsibility and Management Assistance Authority, and the Council of the District of Columbia no later than fifteen (15) calendar days after the end of each month a report that sets forth—

(1) current month expenditures and obligations, year-to-date expenditures and obligations, and total fiscal year expenditure projections versus budget broken out on the basis of control center, responsibility center, and object class, and for all funds, non-appropriated funds, and capital financing;

(2) a list of each account for which spending is frozen and the amount of funds frozen, broken out by control center, responsibility center, detailed object, and for all funding sources;

(3) a list of all active contracts in excess of $10,000 annually, which contains the name of

each contractor; the budget to which the contract is charged, broken out on the basis of control center and responsibility center, and contract identifying codes used by the University of the District of Columbia; payments made in the last month and year-to-date, the total amount of the contract and total payments made for the contract and any modifications, extensions, renewals; and specific modifications made to each contract in the last month;

(4) all reprogramming requests and reports that have been made by the University of the District of Columbia within the last month in compliance with applicable law; and

(5) changes made in the last month to the organizational structure of the University of the District of Columbia, displaying previous and current control centers and responsibility centers, the names of the organizational entities that have been changed, the name of the staff member supervising each entity affected, and the reasons for the structural change.

SEC. 129. Funds authorized or previously appropriated to the government of the District of Columbia by this or any other Act to procure the necessary hardware and installation of new software, conversion, testing, and training to improve or replace its financial management system are also available for the acquisition of accounting and financial management services and the leasing of necessary hardware, software or any other related goods or services, as determined by the District of Columbia Financial Responsibility and Management Assistance Authority.

SEC. 130. Section 456 of the District of Columbia Home Rule Act of 1973, approved December 24, 1973 (87 Stat. 790; Public Law 93-198; D.C. Code, secs. 47-231 et seq.) is amended—

(1) in subsection (a)(1), by—

(A) striking "1995" and inserting "1998";

(B) striking "Mayor" and inserting "District of Columbia Financial Responsibility and Management Assistance Authority"; and

(C) striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight";

(2) in subsection (b)(1), by—

(A) striking "1997" and inserting "1999";

(B) striking "Mayor" and inserting "Authority"; and

(C) striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight";

(3) in subsection (b)(3), by striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight";

(4) in subsection (c)(1), by—

(A) striking "1995" and inserting "1997";

(B) striking "Mayor" and inserting "Chief Financial Officer"; and

(C) striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight";

(5) in subsection (c)(2)(A), by—

(A) striking "1997" and inserting "1999";

(B) striking "Mayor" and inserting "Chief Financial Officer"; and

(C) striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight";

(6) in subsection (c)(2)(B), by striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight"; and

(7) in subsection (d)(1), by—

(A) striking "1994" and inserting "1997";

(B) striking "Mayor" and inserting "Chief Financial Officer"; and

(C) striking "Committee on the District of Columbia" and inserting "Committee on Government Reform and Oversight".

SEC. 131. For purposes of the appointment of the head of a department of the government of the District of Columbia under section 11105(a) of the National Capital Revitalization and Self-Improvement Act of 1997, Public Law 105-33, the following rules shall apply:

(1) After the Mayor notifies the Council under paragraph (1)(A)(ii) of such section of the nomination of an individual for appointment, the Council shall meet to determine whether to confirm or reject the nomination.

(2) If the Council fails to confirm or reject the nomination during the 7-day period described in paragraph (1)(A)(iii) of such section, the Council shall be deemed to have confirmed the nomination.

(3) For purposes of paragraph (1)(B) of such section, if the Council does not confirm a nomination (or is not deemed to have confirmed a nomination) during the 30-day period described in such paragraph, the Mayor shall be deemed to have failed to nominate an individual during such period to fill the vacancy in the position of the head of the department.

SEC. 132. None of the funds appropriated under this Act shall be expended for any abortion except where the life of the mother would be endangered if the fetus were carried to term or where the pregnancy is the result of an act of rape or incest.

SEC. 133. None of the funds made available in this Act may be used to implement or enforce the Health Care Benefits Expansion Act of 1992 (D.C. Law 9-114; D.C. Code, sec. 36-1401 et seq.) or to otherwise implement or enforce any system of registration of unmarried, cohabiting couples (whether homosexual, heterosexual, or lesbian), including but not limited to registration for the purpose of extending employment, health, or governmental benefits to such couples on the same basis as such benefits are

extended to legally married couples.

SEC. 134. The Emergency Transitional Education Board of Trustees shall submit to the Congress, the Mayor, the District of Columbia Financial Responsibility and Management Assistance Authority, and the Council of the District of Columbia no later than fifteen (15) calendar days after the end of each month a report that sets forth —

(1) current month expenditures and obligations, year-to-date expenditures and obligations, and total fiscal year expenditure projections versus budget broken out on the basis of control center, responsibility center, agency reporting code, and object class, and for all funds, including capital financing;

(2) a list of each account for which spending is frozen and the amount of funds frozen, broken out by control center, responsibility center, detailed object, and agency reporting code, and for all funding sources;

(3) a list of all active contracts in excess of $10,000 annually, which contains the name of each contractor; the budget to which the contract is charged, broken out on the basis of control center, responsibility center, and agency reporting code; and contract identifying codes used by the D.C. Public Schools; payments made in the last month and year-to-date, the total amount of the contract and total payments made for the contract and any modifications, extensions, renewals; and specific modifications made to each contract in the last month;

(4) all reprogramming requests and reports that are required to be, and have been, submitted to the Board of Education; and

(5) changes made in the last month to the organizational structure of the D.C. Public Schools, displaying previous and current control centers and responsibility centers, the names of the organizational entities that have been changed, the name of the staff member supervising each entity affected, and the reasons for the structural change.

SEC. 135. (a) IN GENERAL. — The Emergency Transitional Education Board of Trustees of the District of Columbia and the University of the District of Columbia shall annually compile an accurate and verifiable report on the positions and employees in the public school system and the university, respectively. The annual report shall set forth —

(1) the number of validated schedule A positions in the District of Columbia public schools and the University of the District of Columbia for fiscal year 1997, fiscal year 1998, and thereafter on a full-time equivalent basis, including a compilation of all positions by control center, responsibility center, funding source, position type, position title, pay plan, grade, and annual salary; and

(2) a compilation of all employees in the District of Columbia public schools and the University of the District of Columbia as of the preceding December 31, verified as to its accuracy in accordance with the functions that each employee actually performs, by control center, responsibility center, agency reporting code, program (including funding source), activity, location for accounting purposes, job title, grade and classification, annual salary, and position control number.

(b) SUBMISSION. — The annual report required by subsection (a) of this section shall be submitted to the Congress, the Mayor, the District of Columbia Council, the Consensus Commission, and the Authority, not later than February 15 of each year.

SEC. 136. (a) No later than October 1, 1997, or within 15 calendar days after the date of the enactment of the District of Columbia Appropriations Act, 1998, whichever occurs later, and each succeeding year, the Emergency Transitional Education Board of Trustees and the University of the District of Columbia shall submit to the appropriate congressional committees, the Mayor, the District of Columbia Council, the Consensus Commission, and the District of Columbia Financial Responsibility and Management Assistance Authority, a revised appropriated funds operating budget for the public school system and the University of the District of Columbia for such fiscal year that is in the total amount of the approved appropriation and that realigns budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.

(b) The revised budget required by subsection (a) of this section shall be submitted in the format of the budget that the Emergency Transitional Education Board of Trustees and the University of the District of Columbia submit to the Mayor of the District of Columbia for inclusion in the Mayor's budget submission to the Council of the District of Columbia pursuant to section 442 of the District of Columbia Home Rule Act, Public Law 93-198, as amended (D.C. Code, sec. 47-301).

SEC. 137. The Emergency Transitional Education Board of Trustees, the Board of Trustees of the University of the District of Columbia, the Board of Library Trustees, and the Board of Governors of the University of the District of Columbia School of Law shall vote on and approve their respective annual or revised budgets before submission to the Mayor of the District of Columbia for inclusion in the Mayor's budget submission to the Council of the District of Columbia in accordance with section 442 of the District of Columbia Home Rule Act, Public Law 93-198, as amended (D.C. Code, sec. 47-301), or before submitting their respective budgets directly to the Council.

SEC. 138. (a) CEILING ON TOTAL OPERATING EXPENSES. —

(1) IN GENERAL. — Notwithstanding any other provision of law, the total amount appropriated in this Act for operating expenses

for the District of Columbia for fiscal year 1998 under the caption "Division of Expenses" shall not exceed the lesser of —

(A) the sum of the total revenues of the District of Columbia for such fiscal year; or

(B) $4,811,906,000 (of which $118,269,000 shall be from intra-District funds), which amount may be increased by the following:

(i) proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs approved by the District of Columbia Financial Responsibility and Management Assistance Authority; and

(ii) additional expenditures which the Chief Financial Officer of the District of Columbia certifies will produce additional revenues during such fiscal year at least equal to 200 percent of such additional expenditures, and which are approved by the District of Columbia Financial Responsibility and Management Assistance Authority.

(C) to the extent that the sum of the total revenues of the District of Columbia for such fiscal year exceed the total amount provided for in subparagraph (B) above, the Chief Financial Officer of the District of Columbia, with the approval of the District of Columbia Financial Responsibility and Management Assistance Authority, may credit up to ten percent (10%) of the amount of such difference, not to exceed $3,300,000, to a reserve fund which may be expended for operating purposes in future fiscal years, in accordance with the financial plans and budgets for such years.

(2) ENFORCEMENT. — The Chief Financial Officer of the District of Columbia and the District of Columbia Financial Responsibility and Management Assistance Authority (hereafter in this section referred to as "Authority") shall take such steps as are necessary to assure that the District of Columbia meets the requirements of this section, including the apportioning by the Chief Financial Officer of the appropriations and funds made available to the District during fiscal year 1998, except that the Chief Financial Officer may not reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

(b) ACCEPTANCE AND USE OF GRANTS NOT INCLUDED IN CEILING. —

(1) IN GENERAL. — Notwithstanding subsection (a), the Mayor in consultation with the Chief Financial Officer of the District of Columbia during a control year, as defined in section 305(4) of Public Law 104-8, as amended, 109 Stat. 152, may accept, obligate, and expend Federal, private, and other grants received by the District government that are not reflected in the amounts appropriated in this Act.

(2) REQUIREMENT OF CHIEF FINANCIAL OFFICER REPORT AND FINANCIAL RESPONSIBILITY AND MANAGEMENT ASSISTANCE AUTHORITY APPROVAL. — No such Federal, private, or other grant may be accepted, obligated, or expended pursuant to paragraph (1) until —

(A) the Chief Financial Officer of the District submits to the Authority a report setting forth detailed information regarding such grant; and

(B) the Authority has reviewed and approved the acceptance, obligation, and expenditure of such grant in accordance with review and approval procedures consistent with the provisions of the District of Columbia Financial Responsibility and Management Assistance Act of 1995.

(3) PROHIBITION ON SPENDING IN ANTICIPATION OF APPROVAL OR RECEIPT. — No amount may be obligated or expended from the general fund or other funds of the District government in anticipation of the approval or receipt of a grant under paragraph (2)(B) or in anticipation of the approval or receipt of a Federal, private, or other grant not subject to such paragraph.

(4) MONTHLY REPORTS. — The Chief Financial Officer of the District of Columbia shall prepare a monthly report setting forth detailed information regarding all Federal, private, and other grants subject to this subsection. Each such report shall be submitted to the Council of the District of Columbia, and to the Committees on Appropriations of the House of Representatives and the Senate, not later than 15 days after the end of the month covered by the report.

(c) REPORT ON EXPENDITURES BY FINANCIAL RESPONSIBILITY AND MANAGEMENT ASSISTANCE AUTHORITY. — Not later than 20 calendar days after the end of each fiscal quarter starting October 1, 1997, the District of Columbia Financial Responsibility and Management Assistance Authority shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Government Reform and Oversight of the House, and the Committee on Governmental Affairs of the Senate providing an itemized accounting of all non-appropriated funds obligated or expended by the Authority for the quarter. The report shall include information on the date, amount, purpose, and vendor name, and a description of the services or goods provided with respect to the expenditures of such funds.

SEC. 139. The District of Columbia Emergency Transitional Education Board of Trustees shall, subject to the contract approval provisions of Public Law 104-8 —

(A) develop a comprehensive plan to identify and accomplish energy conservation measures to achieve maximum cost-effective energy and water savings;

(B) enter into innovative financing and contractual mechanisms including, but not limited to, utility demand-side management programs and energy savings performance contracts and water conservation performance contracts: *Provided,*That the terms of such contracts do not exceed 25 years; and

(C) permit and encourage each department or agency and other instrumentality of the District of Columbia to participate in programs conducted by any gas, electric or water utility of the management of electricity or gas demand or for energy or water conservation.

SEC. 140. If a department or agency of the government of the District of Columbia is under the administration of a court-appointed receiver or other court-appointed official during fiscal year 1998 or any succeeding fiscal year, the receiver or official shall prepare and submit to the Mayor, for inclusion in the annual budget of the District of Columbia for the year, annual estimates of the expenditures and appropriations necessary for the maintenance and operation of the department or agency. All such estimates shall be forwarded by the Mayor to the Council, for its action pursuant to sections 446 and 603(c) of the District of Columbia Home Rule Act, without revision but subject to the Mayor's recommendations. Notwithstanding any provision of the District of Columbia Home Rule Act, the Council may comment or make recommendations concerning such annual estimates but shall have no authority under such Act to revise such estimates.

SEC. 141. In addition to amounts appropriated or otherwise made available, $12,000,000 is hereby appropriated to the National Park Service and shall be available only for the United States Park Police operations in the District of Columbia.

SEC. 142. The District government shall maintain for fiscal year 1998 the same funding levels as provided in fiscal year 1997 for homeless services in the District of Columbia.

SEC. 143. The District of Columbia Financial Responsibility and Management Assistance Authority and the Chief Executive Officer of the District of Columbia public schools are hereby directed to report to the Appropriations Committees of the Senate and the House of Representatives, the Senate Committee on Governmental Affairs and the Committee on Government Reform and Oversight of the House of Representatives not later than April 1, 1998, on all measures necessary and steps to be taken to ensure that the District's public schools open on time to begin the 1998-1999 academic year.

SEC. 144. There are appropriated from applicable funds of the District of Columbia such sums as may be necessary to hire 12 additional inspectors for the Alcoholic Beverage Commission. Of the additional inspectors, 6 shall focus their responsibilities on the enforcement of laws relating to the sale of alcohol to minors.

SEC. 145. (a) Not later than 6 months after the date of enactment of this Act, the General Accounting Office shall conduct and submit to Congress a study of —

(1) the District of Columbia's alcoholic beverage tax structure and its relation to surrounding jurisdictions;

(2) the effects of the District of Columbia's lower excise taxes on alcoholic beverages on consumption of alcoholic beverages in the District of Columbia;

(3) ways in which the District of Columbia's tax structure can be revised to bring it into conformity with the higher levels in surrounding jurisdictions; and

(4) ways in which those increased revenues can be used to lower consumption and promote abstention from alcohol among young people.

(b) The study should consider whether —

(1) alcohol is being sold in proximity to schools and other areas where children are likely to be; and

(2) creation of alcohol-free zones in areas frequented by children would be useful in deterring underage alcohol consumption.

SEC. 146. (a) Of the amounts appropriated in this Act to the District of Columbia, funds may be expended to —

(1) hire 5 additional inspectors for the Department of Consumer and Regulatory Affairs to focus on monitoring day care centers and home day care operations; and

(2) hire 5 additional Department of Human Services monitors to focus on selecting quality day care centers eligible for public financing and monitoring safety standards at such centers.

(b) Nothing in this section shall be deemed to supersede or otherwise preempt the development and implementation of the management reform plan for the Department of Consumer and Regulatory Affairs and the Department of Human Services as authorized in the District of Columbia Management Reform Act of 1997 (subtitle B, title XI, Public Law 105-33).

SEC. 147. (a) SHORT TITLE; FINDINGS; PURPOSE. —

(1) SHORT TITLE. — This section may be cited as the "Nation's Capital Bicentennial Designation Act".

(2) FINDINGS. — The Senate finds that —

(A) the year 2000 will mark the 200th anniversary of Washington, D.C. as the Nation's permanent capital, commencing when the Government moved from Philadelphia to the Federal City;

(B) the framers of the Constitution provided for the establishment of a special district to serve as "the seat of Government of the United States";

(C) the site for the city was selected under the direction of President George

Washington, with construction initiated in 1791;

(D) in submitting his design to Congress, Major Pierre Charles L'Enfant included numerous parks, fountains, and sweeping avenues designed to reflect a vision as grand and as ambitious as the American experience itself;

(E) the capital city was named after President George Washington to commemorate and celebrate his triumph in building the Nation;

(F) as the seat of Government of the United States for almost 200 years, the Nation's capital has been a center of American culture and a world symbol of freedom and democracy;

(G) from Washington, D.C., President Abraham Lincoln labored to preserve the Union and the Reverend Martin Luther King, Jr. led an historic march that energized the civil rights movement, reminding America of its promise of liberty and justice for all; and

(H) the Government of the United States must continually work to ensure that the Nation's capital is and remains the shining city on the hill.

(3) PURPOSE. — The purposes of this section are to —

(A) designate the year 2000 as the "Year of National Bicentennial Celebration for Washington, D.C. — the Nation's Capital"; and

(B) establish the Presidents' Day holiday in the year 2000 as a day of national celebration for the 200th anniversary of Washington, D.C.

(b) NATION'S CAPITAL NATIONAL BICENTENNIAL. —

(1) IN GENERAL. — The year 2000 is designated as the "Year of the National Bicentennial Celebration for Washington, D.C. — the Nation's Capital" and the Presidents' Day Federal holiday in the year 2000 is designated as a day of national celebration for the 200th anniversary of Washington, D.C.

(2) SENSE OF THE SENATE. — It is the sense of the Senate that all Federal entities should coordinate with and assist the Nation's Capital Bicentennial Celebration, a nonprofit 501(c)(3) entity, organized and operating pursuant to the laws of the District of Columbia, to ensure the success of events and projects undertaken to renew and celebrate the bicentennial of the establishment of Washington, D.C. as the Nation's capital.

SEC. 148. Notwithstanding section 602(c)(1) of the District of Columbia Home Rule Act (D.C. Code, sec. 1-233(c)(1)), General Obligation Bond Act of 1998 (D.C. Bill 12-371), if enacted by the Council of the District of Columbia and approved by the District of Columbia Financial Responsibility and Management Assistance Authority, shall take effect on the date of such approval or the date of the enactment of this Act, whichever is later.

SEC. 149. (a) Notwithstanding any other provision of law, rule, or regulation, an employee of the District of Columbia public schools shall be —

(1) classified as an Educational Service employee;

(2) placed under the personnel authority of the Board of Education; and

(3) subject to all Board of Education rules.

(b) School-based personnel shall constitute a separate competitive area from nonschool-based personnel who shall not compete with school-based personnel for retention purposes.

SEC. 150. (a) RESTRICTIONS ON USE OF OFFICIAL VEHICLES. — (1) None of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this paragraph, the term "official duties" does not include travel between the officer's or employee's residence and workplace (except in the case of a police officer who resides in the District of Columbia).

(2) The Chief Financial Officer of the District of Columbia shall submit, by December 15, 1997, an inventory, as of September 30, 1997, of all vehicles owned, leased or operated by the District of Columbia government. The inventory shall include, but not be limited to, the department to which the vehicle is assigned; the year and make of the vehicle; the acquisition date and cost; the general condition of the vehicle; annual operating and maintenance costs; current mileage; and whether the vehicle is allowed to be taken home by a District officer or employee and if so, the officer or employee's title and resident location.

(b) SOURCE OF PAYMENT FOR EMPLOYEES DETAILED WITHIN GOVERNMENT. — For purposes of determining the amount of funds expended by any entity within the District of Columbia government during fiscal year 1998 and each succeeding fiscal year, any expenditures of the District government attributable to any officer or employee of the District government who provides services which are within the authority and jurisdiction of the entity (including any portion of the compensation paid to the officer or employee attributable to the time spent in providing such services) shall be treated as expenditures made from the entity's budget, without regard to whether the officer or employee is assigned to the entity or otherwise treated as an officer or employee of the entity.

(c) RESTRICTING PROVIDERS FROM WHOM EMPLOYEES MAY RECEIVE DISABILITY COMPENSATION SERVICES. —

(1) IN GENERAL. — Section 2303(a) of the District of Columbia Comprehensive Merit Personnel Act of 1978 (D.C. Code, sec. 1-624.3(a)) is amended by striking paragraph

(3) and all that follows and inserting the following:

"(3) By or on the order of the District of Columbia government medical officers and hospitals, or by or on the order of a physician or managed care organization designated or approved by the Mayor.".

(2) SERVICES FURNISHED. — Section 2303 of such Act (D.C. Code, sec. 1-624.3) is amended by adding at the end the following new subsection:

"(c)(1) An employee to whom services, appliances, or supplies are furnished pursuant to subsection (a) shall be provided with such services, appliances, and supplies (including reasonable transportation incident thereto) by a managed care organization or other health care provider designated by the Mayor, in accordance with such rules, regulations, and instructions as the Mayor considers appropriate.

"(2) Any expenses incurred as a result of furnishing services, appliances, or supplies which are authorized by the Mayor under paragraph (1) shall be paid from the Employees' Compensation Fund.

"(3) Any medical service provided pursuant to this subsection shall be subject to utilization review under section 2323.".

(3) REPEAL PENALTY FOR DELAYED PAYMENT OF COMPENSATION. — Section 2324 of such Act (D.C. Code, sec. 1-624.24) is amended by striking subsection (c).

(4) DEFINITIONS. — Section 2301 of such Act (D.C. Code, sec. 1-624.1) is amended —

(A) in the first sentence of subsection (c), by inserting "and as designated by the Mayor to provide services to injured employees" after "State law"; and

(B) by adding at the end the following new subsection:

"(r)(1) The term 'managed care organization' means an organization of physicians and allied health professionals organized to and capable of providing systematic and comprehensive medical care and treatment of injured employees which is designated by the Mayor to provide such care and treatment under this title.

"(2) The term 'allied health professional' means a medical care provider (including a nurse, physical therapist, laboratory technician, X-ray technician, social worker, or other provider who provides such care within the scope of practice under applicable law) who is employed by or affiliated with a managed care organization.".

(5) EFFECTIVE DATE. — The amendments made by this subsection shall apply with respect to services, supplies, or appliances furnished under title XXIII of the District of Columbia Merit Personnel Act of 1978 on or after the date of the enactment of this Act.

(d) MODIFICATION OF REDUCTION IN FORCE PROCEDURES. — The District of Columbia Government Comprehensive Merit Personnel Act of 1978 (D.C. Code, sec. 1-601.1 et seq.), as amended by section 140(b) of the District of Columbia Appropriations Act, 1997 (Public Law 104-194), is amended by adding at the end the following new section:

"SEC. 2408. ABOLISHMENT OF POSITIONS FOR FISCAL YEAR 1998.

"(a) Notwithstanding any other provision of law, regulation, or collective bargaining agreement either in effect or to be negotiated while this legislation is in effect for the fiscal year ending September 30, 1998, each agency head is authorized, within the agency head's discretion, to identify positions for abolishment.

"(b) Prior to February 1, 1998, each personnel authority (other than a personnel authority of an agency which is subject to a management reform plan under subtitle B of title XI of the Balanced Budget Act of 1997) shall make a final determination that a position within the personnel authority is to be abolished.

"(c) Notwithstanding any rights or procedures established by any other provision of this title, any District government employee, regardless of date of hire, who encumbers a position identified for abolishment shall be separated without competition or assignment rights, except as provided in this section.

"(d) An employee affected by the abolishment of a position pursuant to this section who, but for this section would be entitled to compete for retention, shall be entitled to one round of lateral competition pursuant to Chapter 24 of the District of Columbia Personnel Manual, which shall be limited to positions in the employee's competitive level.

"(e) Each employee selected for separation pursuant to this section shall be given written notice of at least 30 days before the effective date of his or her separation.

"(f) Neither the establishment of a competitive area smaller than an agency, nor the determination that a specific position is to be abolished, nor separation pursuant to this section shall be subject to review except that —

"(1) an employee may file a complaint contesting a determination or a separation pursuant to title XV of this Act or section 303 of the Human Rights Act of 1977 (D.C. Code, sec. 1-2543); and

"(2) an employee may file with the Office of Employee Appeals an appeal contesting that the separation procedures of subsections (d) and (e) were not properly applied.

"(g) An employee separated pursuant to this section shall be entitled to severance pay in accordance with title XI of this Act, except that the following shall be included in computing creditable service for severance pay for employees separated pursuant to this section —

"(1) four years for an employee who qualified for veterans preference under this Act, and

"(2) three years for an employee who qualified for residency preference under this Act.

"(h) Separation pursuant to this section

shall not affect an employee's rights under either the Agency Reemployment Priority Program or the Displaced Employee Program established pursuant to Chapter 24 of the District Personnel Manual.

"(i) With respect to agencies which are not subject to a management reform plan under subtitle B of title XI of the Balanced Budget Act of 1997, the Mayor shall submit to the Council a listing of all positions to be abolished by agency and responsibility center by March 1, 1998 or upon the delivery of termination notices to individual employees.

"(j) Notwithstanding the provisions of section 1708 or section 2402(d), the provisions of this Act shall not be deemed negotiable.

"(k) A personnel authority shall cause a 30-day termination notice to be served, no later than September 1, 1998, on any incumbent employee remaining in any position identified to be abolished pursuant to subsection (b) of this section.

"(l) In the case of an agency which is subject to a management reform plan under subtitle B of title XI of the Balanced Budget Act of 1997, the authority provided by this section shall be exercised to carry out the agency's management reform plan, and this section shall otherwise be implemented solely in a manner consistent with such plan.".

SEC. 151. (a) COMPLIANCE WITH BUY AMERICAN ACT. — None of the funds made available in this Act may be expended by an entity unless the entity agrees that in expending the funds the entity will comply with the Buy American Act (41 U.S.C. 10a-10c).

(b) SENSE OF CONGRESS; REQUIREMENT REGARDING NOTICE. —

(1) PURCHASE OF AMERICAN-MADE EQUIPMENT AND PRODUCTS. — In the case of any equipment or product that may be authorized to be purchased with financial assistance provided using funds made available in this Act, it is the sense of the Congress that entities receiving the assistance should, in expending the assistance, purchase only American-made equipment and products to the greatest extent practicable.

(2) NOTICE TO RECIPIENTS OF ASSISTANCE. — In providing financial assistance using funds made available in this Act, the head of each agency of the Federal or District of Columbia government shall provide to each recipient of the assistance a notice describing the statement made in paragraph (1) by the Congress.

(c) PROHIBITION OF CONTRACTS WITH PERSONS FALSELY LABELING PRODUCTS AS MADE IN AMERICA. — If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, the person shall be ineligible to receive any contract or subcontract made with funds made available in this Act, pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations.

SEC. 152. (a) CAP ON STIPENDS OF RETIREMENT BOARD MEMBERS. — Section 121(c)(1) of the District of Columbia Retirement Reform Act (D.C. Code, sec. 1-711(c)(1)) is amended by striking the period at the end and inserting the following: ", and the total amount to which a member may be entitled under this subsection during a year (beginning with 1998) may not exceed $5,000.".

(b) RESUMPTION OF CERTAIN TERMINATED ANNUITIES PAID TO CHILD SURVIVORS OF DISTRICT OF COLUMBIA POLICE AND FIREFIGHTERS. —

(1) IN GENERAL. — Subsection (k)(5) of the Policemen and Firemen's Retirement and Disability Act (D.C. Code, sec. 4-622(e)) is amended by adding at the end the following new subparagraph:

"(D) If the annuity of a child under subparagraph (A) or subparagraph (B) terminates because of marriage and such marriage ends, the annuity shall resume on the first day of the month in which it ends, but only if the individual is not otherwise ineligible for the annuity.".

(2) EFFECTIVE DATE. — The amendment made by paragraph (1) shall apply with respect to any termination of marriage taking effect on or after November 1, 1993, except that benefits shall be payable only with respect to amounts accruing for periods beginning on the first day of the month beginning after the later of such termination of marriage or such date of enactment.

SEC. 153. (a) IN GENERAL. — The Council of the District of Columbia shall annually review and adjust the amount of the monthly assistance payment that may be made under the Temporary Assistance for Needy Families Program so that such payment is comparable with the monthly assistance payments made under such program in Maryland and Virginia counties that are contiguous to the District of Columbia.

(b) EFFECTIVE DATE. — Subsection (a) shall apply with respect to fiscal year 1998 and each succeeding fiscal year.

SEC. 154. Effective as if included in the enactment of the Omnibus Consolidated Rescissions and Appropriations Act of 1996, section 517 of such Act (110 Stat. 1321-248) is amended by striking "October 1, 1991" and inserting "the date of the enactment of this Act".

SEC. 155. REQUIRING PLACEMENT OF INSPECTOR GENERAL HOTLINE ON PERMIT AND LICENSE APPLICATION FORMS. —

(1) IN GENERAL. — Each District of Columbia permit or license application form printed after the expiration of the 30-day period which begins on the date of the enactment of this Act shall include the telephone number established by the Inspector General of the District of Columbia for reporting instances

of waste, fraud, and abuse, together with a brief description of the uses and purposes of such number.

(2) QUARTERLY REPORTS ON USE OF NUMBER. — Not later than 10 days after the end of such calendar quarter of each fiscal year (beginning with fiscal year 1998), the Inspector General of the District of Columbia shall submit a report to Congress on the number and nature of the calls received through the telephone number described in paragraph (1) during the quarter and on the waste, fraud, and abuse detected as a result of such calls.

SEC. 156. (a) IN GENERAL. — Notwithstanding any other provision of law (including any law or regulation providing for collective bargaining or the enforcement of any collective bargaining agreement) or collective bargaining agreement, any payment made by the District of Columbia after the expiration of the 45-day period which begins on the date of the enactment of this Act to any person shall be made by —

(1) direct deposit through electronic funds transfer to a checking, savings, or other account designated by the person; or

(2) a check delivered through the United States Postal Service to the person's place of residence or business.

(b) REGULATIONS. — The Chief Financial Officer of the District of Columbia is authorized to issue rules to carry out this section.

SEC. 157. (a) DEPOSIT OF ANNUAL FEDERAL CONTRIBUTION WITH AUTHORITY. —

(1) IN GENERAL. — The District of Columbia Financial Responsibility and Management Assistance Act of 1995, as amended by section 11601(b)(2) of the Balanced Budget Act of 1997, is amended by inserting after section 204 the following new section:

"SEC. 205. DEPOSIT OF ANNUAL FEDERAL CONTRIBUTION WITH AUTHORITY.

"(a) IN GENERAL. —

"(1) DEPOSIT INTO ESCROW ACCOUNT. — In the case of a fiscal year which is a control year, the Secretary of the Treasury shall deposit any Federal contribution to the District of Columbia for the year authorized under section 11601(c)(2) of the Balanced Budget Act of 1997 into an escrow account held by the Authority, which shall allocate the funds to the Mayor at such intervals and in accordance with such terms and conditions as it considers appropriate to implement the financial plan for the year. In establishing such terms and conditions, the Authority shall give priority to using the Federal contribution for cash flow management and the payment of outstanding bills owed by the District government.

"(2) Exception for amounts withheld for advances. — Paragraph (1) shall not apply with respect to any portion of the Federal contribution which is withheld by the Secretary of the Treasury in accordance with section 605(b)(2) of title VI of the District of Columbia Revenue Act of 1939 to reimburse the Secretary for advances made under title VI of such Act.

"(b) EXPENDITURE OF FUNDS FROM ACCOUNT IN ACCORDANCE WITH AUTHORITY INSTRUCTIONS. — Any funds allocated by the Authority to the Mayor from the escrow account described in paragraph (1) may be expended by the Mayor only in accordance with the terms and conditions established by the Authority at the time the funds are allocated.".

(2) CLERICAL AMENDMENT. — The table of contents for such Act is amended by inserting after the item relating to section 204 the following new item:

"Sec. 205. Deposit of annual Federal contribution with Authority.".

(3) EFFECTIVE DATE. — The amendments made by this subsection shall take effect as if included in the enactment of the Balanced Budget Act of 1997.

(b) DISHONORED CHECK COLLECTION. — The Act entitled "An Act to authorize the Commissioners of the District of Columbia to prescribe penalties for the handling and collection of dishonored checks", approved September 28, 1965 (D.C. Code, sec. 1-357) is amended —

(1) in subsection (a) by inserting after the third sentence the following: "The Mayor may enter into a contract to collect the amount of the original obligation."; and

(2) by adding at the end the following new subsections:

"(c) In a case in which the amount of a dishonored or unpaid check is collected as a result of a contract, the Mayor shall collect any costs or expenses incurred to collect such amount from such person who gives or causes to be given, in payment of any obligation or liability due the government of the District of Columbia, a check which is subsequently dishonored or not duly paid. In a case in which the amount of a dishonored or unpaid check is collected as a result of an action at law or in equity, such costs and expenses shall include litigation expenses and attorney's fees.

"(d) An action at law or in equity for the recovery of any amount owed to the District as a result of subsection (c), including any litigation expenses or attorney's fees may be initiated —

"(1) by the Corporation Counsel of the District of Columbia; or

"(2) in a case in which the Corporation Counsel does not exercise his or her authority, by the person who provides collection services as a result of a contract with the Mayor.

"(e) Nothing in this section may be construed to eliminate the Mayor's exclusive authority with respect to any obligations and liabilities of the District of Columbia.".

(c) CONFORMING REFERENCES TO INTERNAL REVENUE CODE OF 1986. — Section 4(28A) of the

District of Columbia Income and Franchise Act of 1947 (D.C. Code, sec. 47-1801.4(28A)) is amended to read as follows:

"(28A) The term 'Internal Revenue Code of 1986' means the Internal Revenue Code of 1986 (100 Stat. 2085; 26 U.S.C. 1 et seq.), as amended through August 20, 1996. The provisions of the Internal Revenue Code of 1986 shall be effective on the same dates that they are effective for Federal tax purposes.".

(d) STANDARD FOR REVIEW OF RECOMMENDATIONS OF BUSINESS REGULATORY REFORM COMMISSION IN REVIEW OF REGULATIONS BY AUTHORITY. — Section 11701(a)(1) of the Balanced Budget Act of 1997 is amended by striking the second sentence and inserting the following: "In carrying out such review, the Authority shall include an explicit reference to each recommendation made by the Business Regulatory Reform Commission pursuant to the Business Regulatory Reform Commission Act of 1994 (D.C. Code, sec. 2-4101 et seq.), together with specific findings and conclusions with respect to each such recommendation.".

(e) TECHNICAL CORRECTIONS RELATING TO BALANCED BUDGET ACT OF 1997. — (1) Effective as if included in the enactment of the Balanced Budget Act of 1997, section 453(c) of the District of Columbia Home Rule Act (D.C. Code, sec. 47-304.1(c)), as amended by section 11243(d) of the Balanced Budget Act of 1997, is amended to read as follows:

"(c) Subsection (a) shall not apply to amounts appropriated or otherwise made available to the Council, the District of Columbia Financial Responsibility and Management Assistance Authority established under section 101(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, or the District of Columbia Water and Sewer Authority established pursuant to the Water and Sewer Authority Establishment and Department of Public Works Reorganization Act of 1996.".

(2) Section 11201(g)(2)(A)(ii) of the Balanced Budget Act of 1997 is amended —

(A) in the heading, by striking "DEPARTMENT OF PARKS AND RECREATION" and inserting "PARKS AUTHORITY";and

(B) by striking "Department of Parks and Recreation" and inserting "Parks Authority".

(f) REPEAL OF PRIOR NOTICE REQUIREMENT FOR FEDERAL ACTIVITIES AFFECTING REAL PROPERTY IN DISTRICT OF COLUMBIA. — Effective October 1, 1997, the Balanced Budget Act of 1997 (Public Law 105-33) is amended by striking section 11715.

SEC. 158. Notwithstanding any provision of any federally granted charter or any other provision of law, the real property of the National Education Association located in the District of Columbia shall be subject to taxation by the District of Columbia in the same manner as any similar organization.

SEC. 159. (a) Section 501(c)(4) of the District of Columbia Police and Firemen's Act of 1958 (D.C. Code, sec. 4-416(c)(4)) is amended by striking "locality pay" and inserting "longevity pay".

(b) The amendment made by subsection (a) is effective on the date of enactment of Public Law 105-61.

SEC. 160. In addition to amounts appropriated or otherwise made available, $3,000,000 is appropriated for the purpose of funding a Medicare Coordinated Care Demonstration Project in the District of Columbia as specified in section 4016(b)(2)(C) of the Balanced Budget Act of 1997.

SEC. 161. Nothing in this Act shall be construed to authorize any office, agency or entity to expend funds for programs or functions for which a reorganization plan is required but has not been approved by the District of Columbia Financial Responsibility and Management Assistance Authority (hereafter in this section referred to as "Authority"). Appropriations made by this Act for such programs or functions are conditioned only on the approval by the Authority of the required reorganization plans.

SEC. 162. Effective as if included in the enactment of subtitle J of title IV of the Balanced Budget Act of 1997 (Public Law 105-33) the Social Security Act is amended as follows:

(1) The fourth sentence of section 1905(b) of such Act (42 U.S.C. 1396d(b)) is amended by inserting "for the State for a fiscal year, and that do not exceed the amount of the State's allotment under section 2104 (not taking into account reductions under section 2104(d)(2)) for the fiscal year reduced by the amount of any payments made under section 2105 to the State from such allotment for such fiscal year," after "subsection (u)(3)".

(2) Section 1905(u) of such Act (42 U.S.C. 1396d(u)) is amended —

(A) in paragraph (1)(B), by striking "paragraph (2)" and inserting "the fourth sentence of subsection (b)";

(B) in paragraph (2)(A), by striking "(C), but not in excess" and all that follows up to the period at the end and inserting "(B)";

(C) by striking subparagraphs (B) and (C) of paragraph (2) and inserting the following:

"(B) For purposes of this paragraph, the term 'optional targeted low-income child' means a targeted low-income child as defined in section 2110(b)(1) (determined without regard to that portion of subparagraph (C) of such section concerning eligibility for medical assistance under this title) who would not qualify for medical assistance under the State plan under this title as in effect on March 31, 1997 (but taking into account the expansion of age of eligibility effected through the operation of section 1902(l)(1)(D)).";

(D) in paragraph (3) —

(i) by striking "described in this sub-

paragraph" and inserting "described in this paragraph"; and

(ii) by striking "April 15, 1997" and inserting "March 31, 1997"; and

(E) by adding at the end the following:

"(4) The limitations on payment under subsections (f) and (g) of section 1108 shall not apply to Federal payments made under section 1903(a)(1) based on an enhanced FMAP described in section 2105(b).".

(3) Section 2110(b) of such Act (42 U.S.C. 1397jj(b)) is amended —

(A) in paragraph (1)(B)(ii) to read as follows:

"(ii) is a child —

"(I) whose family income (as determined under the State child health plan) exceeds the medicaid applicable income level (as defined in paragraph (4)), but does not exceed 50 percentage points above the medicaid applicable income level;

"(II) whose family income (as so determined) does not exceed the medicaid applicable income level (as defined in paragraph (4) but determined as if 'June 1, 1997' were substituted for 'March 31, 1997'); or

"(III) who resides in a State that does not have a medicaid applicable income level (as defined in paragraph (4)); and"; and

(B) in paragraph (4) —

(i) by striking "June 1, 1997" and inserting "March 31, 1997"; and

(ii) by inserting "or 1905(n)(2) (as selected by a State)" after "1902(l)(2)".

(4) Section 1903(f)(4) of such Act (42 U.S.C. 1396b(f)(4)) is amended by striking "or 1905(p)(1)" and inserting "1905(p)(1), or 1905(u)".

(5) Section 2105(c)(2)(A) of such Act (42 U.S.C. 1397ee(c)(2)(A)) is amended to read as follows —

"(A) IN GENERAL. — Except as provided in this paragraph, payment shall not be made under subsection (a) for expenditures for items described in subsection (a) (other than paragraph (1)) for a fiscal year to the extent the total of such expenditures (for which payment is made under such subsection) exceeds 10 percent of the sum of —

"(i) the total of such expenditures for such fiscal year, and

"(ii) the total expenditures for medical assistance by the State under title XIX for which Federal payments made under section 1903(a)(1) are based on an enhanced FMAP described in section 2105(b) for such fiscal year.".

(6) Section 2104 of such Act (42 U.S.C. 1397dd) is amended —

(A) in subsection (d)(1), by striking "for calendar quarters" and inserting "for expenditures claimed by the State"; and

(B) by striking subsection (d)(2) and inserting the following:

"(2) the amount (if any) of the payments made to that State under section 1903(a) for expenditures claimed by the State during such fiscal year that is attributable to the provision of medical assistance to a child for which payment is made under section 1903(a)(1) on the basis of an enhanced FMAP under the fourth sentence of section 1905(b).".

(7) Section 2105 of such Act (42 U.S.C. 1397ee) is amended by adding at the end the following:

"(f) FLEXIBILITY IN SUBMITTAL OF CLAIMS. — Nothing in this section or subsections (e) and (f) of section 2104 shall be construed as preventing a State from claiming as expenditures in the quarter expenditures that were incurred in a previous quarter.".

(8) Section 2104 of such Act (42 U.S.C. 1397dd) is amended —

(A) in subsection (a)(1), by striking "$4,275,000,000" and inserting "$4,295,000,000";

(B) in subsection (b)(4), by striking "Subject to paragraph (5), in" and inserting "In"; and

(C) in subsection (c) —

(i) in paragraph (2)(C), by inserting "the" before "Virgin Islands", and

(ii) in paragraphs (3)(C) and (3)(E), by striking "the" and inserting "The".

(9) Section 2110(c)(3) of such Act (42 U.S.C. 1397jj(c)(3)) is amended by striking "2191" and inserting "2791".

SEC. 163. The Administrator of General Services is authorized to amend the use restriction contained in the Administrator's 1956 conveyance of land to the City of Bonham, Texas, mandated by Public Law 586 of the 84th Congress. The amended use restriction will limit the property to State veterans, nursing homes and public safety communications purposes only.

SEC. 164. Notwithstanding any other provision of law, rule, or regulation, the evaluation process and instruments for evaluating District of Columbia public schools employees shall be a non-negotiable item for collective bargaining purposes.

SEC. 165. There are appropriated from such funds of the District of Columbia, as are deemed appropriate by the District of Columbia Financial Responsibility and Management Assistance Authority, $2,600,000, for the Fire and Emergency Medical Services Department for a 5 percent pay increase for uniformed firefighters.

SEC. 166. Notwithstanding any other provision of Federal or District of Columbia law applicable to a reemployed annuitant's entitlement to retirement or pension benefits, the Director of the Office of Personnel Management may waive the provisions of section 8344 of title

5 of the United States Code for any reemployed annuitants appointed heretofore or hereafter as a Trustee under section 11202 or 11232 of the National Capital Revitalization and Self-Government Improvement Act of 1997, or, at the request of such a Trustee, for any employee of such Trustee.

SEC. 167. Section 2203(i)(2)(A) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 3009-504; D.C. Code 31-2853.13(i)(2)(A)) is amended to read as follows:

"(A) IN GENERAL. —

"(i) ANNUAL LIMIT. — Subject to subparagraph (B) and clause (ii), during calendar year 1997, and during each subsequent calendar year, each eligible chartering authority shall not approve more than 10 petitions to establish a public charter school under this subtitle.

"(ii) TIMETABLE. — Any petition approved under clause (i) shall be approved during an application approval period that terminates on April 1 of each year. Such an approval period may commence before or after January 1 of the calendar year in which it terminates, except that any petition approved at any time during such an approval period shall count, for purposes of clause (i), against the total number of petitions approved during the calendar year in which the approval period terminates.".

SEC. 168. Section 2205(a) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 1321-122; D.C. Code 31-2853.15(a)) is amended by striking "7," and inserting "15,".

SEC. 169. Section 2214(g) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 1321-133; D.C. Code 31-2853.24(g)) is amended by inserting "to the Board" after "appropriated".

SEC. 170. Section 2401(b)(3)(B) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 1321-137; D.C. Code 31-2853.41(b)(3)(B)) is amended —

(1) in clause (i), by striking "or";

(2) in clause (ii), by striking the period at the end and inserting "; or"; and

(3) by adding at the end the following:

"(iii) to whom the school provides room and board in a residential setting.".

SEC. 171. Section 2401(b)(3) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 1321-137; D.C. Code 31-2853.41(b)(3)) is amended by adding at the end the following:

"(C) ADJUSTMENT FOR FACILITIES COSTS. —Notwithstanding paragraph (2), the Mayor and the District of Columbia Council, in consultation with the Board of Education and the Superintendent, shall adjust the amount of the annual payment under paragraph (1) to increase the amount of such payment for a public charter school to take into account leases or purchases of, or improvements to, real property, if the school, not later than April 1 of the fiscal year preceding the payment, requests such an adjustment.".

SEC. 172. (a) PAYMENTS TO NEW CHARTER SCHOOLS. — Section 2403(b) of the District of Columbia School Reform Act of 1995 (Public Law 104-134; 110 Stat. 1321-140; D.C. Code 31-2853.43(b)) is amended to read as follows:

"(b) PAYMENTS TO NEW SCHOOLS. —

"(1) ESTABLISHMENT OF FUND. — There is established in the general fund of the District of Columbia a fund to be known as the 'New Charter School Fund'.

"(2) CONTENTS OF FUND. — The New Charter School Fund shall consist of —

"(A) unexpended and unobligated amounts appropriated from local funds for public charter schools for fiscal year 1997 and subsequent fiscal years that reverted to the general fund of the District of Columbia;

"(B) amounts credited to the fund in accordance with this subsection upon the receipt by a public charter school described in paragraph (5) of its first initial payment under subsection (a)(2)(A) or its first final payment under subsection (a)(2)(B); and

"(C) any interest earned on such amounts.

"(3) EXPENDITURES FROM FUND. —

"(A) IN GENERAL. — Not later than June 1, 1998, and not later than June 1 of each year thereafter, the Chief Financial Officer of the District of Columbia shall pay, from the New Charter School Fund, to each public charter school described in paragraph (5), an amount equal to 25 percent of the amount yielded by multiplying the uniform dollar amount used in the formula established under section 2401(b) by the total anticipated enrollment as set forth in the petition to establish the public charter school.

"(B) PRO RATA REDUCTION. — If the amounts in the New Charter School Fund for any year are insufficient to pay the full amount that each public charter school described in paragraph (5) is eligible to receive under this subsection for such year, the Chief Financial Officer of the District of Columbia shall ratably reduce such amounts for such year on the basis of the formula described in section 2401(b).

"(C) FORM OF PAYMENT. — Payments under this subsection shall be made by electronic funds transfer from the New Charter School Fund to a bank designated by a public charter school.

"(4) CREDITS TO FUND. — Upon the receipt by a public charter school described in paragraph (5) of —

"(A) its first initial payment under subsection(a)(2)(A), the Chief Financial Of-

ficer of the District of Columbia shall credit the New Charter School Fund with 75 percent of the amount paid to the school under paragraph (3); and

"(B) its first final payment under subsection (a)(2)(B), the Chief Financial Officer of the District of Columbia shall credit the New Charter School Fund with 25 percent of the amount paid to the school under paragraph (3).

"(5) SCHOOLS DESCRIBED. — A public charter school described in this paragraph is a public charter school that —

"(A) did not enroll any students during any portion of the fiscal year preceding the most recent fiscal year for which funds are appropriated to carry out this subsection; and

"(B) operated as a public charter school during the most recent fiscal year for which funds are appropriated to carry out this subsection.

"(6) AUTHORIZATION OF APPROPRIATIONS. — There are authorized to be appropriated to the Chief Financial Officer of the District of Columbia such sums as may be necessary to carry out this subsection for each fiscal year.".

(b) REDUCTION OF ANNUAL PAYMENT. —

(1) INITIAL PAYMENT. — Section 2403(a)(2)(A) of the District of Columbia School Reform Act (Public Law 104-134; 110 Stat. 1321-139; D.C. Code 31-2853.43(a)(2)(A)) is amended to read as follows:

"(A) INITIAL PAYMENT. —

"(i) IN GENERAL. — Except as provided in clause (ii), not later than October 15, 1996, and not later than October 15 of each year thereafter, the Mayor shall transfer, by electronic funds transfer, an amount equal to 75 percent of the amount of the annual payment for each public charter school determined by using the formula established pursuant to section 2401(b) to a bank designated by such school.

"(ii) REDUCTION IN CASE OF NEW SCHOOL. — In the case of a public charter school that has received a payment under subsection (b) in the fiscal year immediately preceding the fiscal year in which a transfer under clause (i) is made, the amount transferred to the school under clause (i) shall be reduced by an amount equal to 75 percent of the amount of the payment under subsection (b).".

(2) FINAL PAYMENT. — Section 2403(a)(2)(B) of the District of Columbia School Reform Act (Public Law 104-134; 110 Stat. 1321-139; D.C. Code 31-2853.43(a)(2)(B)) is amended —

(A) in clause (i) —

(i) by inserting "IN GENERAL. — " before "Except"; and

(ii) by striking "clause (ii)," and inserting "clauses (ii) and (iii),";

(B) in clause (ii), by inserting "ADJUSTMENT FOR ENROLLMENT. — " before "Not later than March 15, 1997,"; and

(C) by adding at the end the following:

"(iii) REDUCTION IN CASE OF NEW SCHOOL. — In the case of a public charter school that has received a payment under subsection (b) in the fiscal year immediately preceding the fiscal year in which a transfer under clause (i) is made, the amount transferred to the school under clause (i) shall be reduced by an amount equal to 25 percent of the amount of the payment under subsection (b).".

This title may be cited as the "District of Columbia Appropriations Act, 1998".

TITLE II

CLARIFICATION OF ELIGIBILITY FOR RELIEF FROM REMOVAL AND DEPORTATION FOR CERTAIN ALIENS

SEC. 201. SHORT TITLE. — This title may be cited as the "Nicaraguan Adjustment and Central American Relief Act".

SEC. 202. ADJUSTMENT OF STATUS OF CERTAIN NICARAGUANS AND CUBANS.(a) ADJUSTMENT OF STATUS. —

(1) IN GENERAL. — Notwithstanding section 245(c) of the Immigration and Nationality Act, the status of any alien described in subsection (b) shall be adjusted by the Attorney General to that of an alien lawfully admitted for permanent residence, if the alien —

(A) applies for such adjustment before April 1, 2000; and

(B) is otherwise eligible to receive an immigrant visa and is otherwise admissible to the United States for permanent residence, except in determining such admissibility the grounds for inadmissibility specified in paragraphs (4), (5), (6)(A), and (7)(A) of section 212(a) of the Immigration and Nationality Act shall not apply.

(2) RELATIONSHIP OF APPLICATION TO CERTAIN ORDERS. — An alien present in the United States who has been ordered excluded, deported, removed, or ordered to depart voluntarily from the United States under any provision of the Immigration and Nationality Act may, notwithstanding such order, apply for adjustment of status under paragraph (1). Such an alien may not be required, as a condition of submitting or granting such application, to file a separate motion to reopen, reconsider, or vacate such order. If the Attorney General grants the application, the Attorney General shall cancel the order. If the Attorney General renders a final administrative decision to deny the application, the order shall be effective and enforceable to the same extent as if the application had not been made.

(b) ALIENS ELIGIBLE FOR ADJUSTMENT OF STATUS. —

(1) IN GENERAL. — The benefits provided by

subsection (a) shall apply to any alien who is a national of Nicaragua or Cuba and who has been physically present in the United States for a continuous period, beginning not later than December 1, 1995, and ending not earlier than the date the application for adjustment under such subsection is filed, except an alien shall not be considered to have failed to maintain continuous physical presence by reason of an absence, or absences, from the United States for any periods in the aggregate not exceeding 180 days.

(2) PROOF OF COMMENCEMENT OF CONTINUOUS PRESENCE. — For purposes of establishing that the period of continuous physical presence referred to in paragraph (1) commenced not later than December 1, 1995, an alien —

(A) shall demonstrate that the alien, prior to December 1, 1995 —

(i) applied to the Attorney General for asylum;

(ii) was issued an order to show cause under section 242 or 242B of the Immigration and Nationality Act (as in effect prior to April 1, 1997);

(iii) was placed in exclusion proceedings under section 236 of such Act (as so in effect);

(iv) applied for adjustment of status under section 245 of such Act;

(v) applied to the Attorney General for employment authorization;

(vi) performed service, or engaged in a trade or business, within the United States which is evidenced by records maintained by the Commissioner of Social Security; or

(vii) applied for any other benefit under the Immigration and Nationality Act by means of an application establishing the alien's presence in the United States prior to December 1, 1995; or

(B) shall make such other demonstration of physical presence as the Attorney General may provide for by regulation.

(c) STAY OF REMOVAL; WORK AUTHORIZATION. —

(1) IN GENERAL. — The Attorney General shall provide by regulation for an alien subject to a final order of deportation or removal to seek a stay of such order based on the filing of an application under subsection (a).

(2) DURING CERTAIN PROCEEDINGS. — Notwithstanding any provision of the Immigration and Nationality Act, the Attorney General shall not order any alien to be removed from the United States, if the alien is in exclusion, deportation, or removal proceedings under any provision of such Act and has applied for adjustment of status under subsection (a), except where the Attorney General has rendered a final administrative determination to deny the application.

(3) WORK AUTHORIZATION. — The Attorney General may authorize an alien who has applied for adjustment of status under subsection (a) to engage in employment in the United States during the pendency of such application and may provide the alien with an "employment authorized" endorsement or other appropriate document signifying authorization of employment, except that if such application is pending for a period exceeding 180 days, and has not been denied, the Attorney General shall authorize such employment.

(d) ADJUSTMENT OF STATUS FOR SPOUSES AND CHILDREN. —

(1) IN GENERAL. — Notwithstanding section 245(c) of the Immigration and Nationality Act, the status of an alien shall be adjusted by the Attorney General to that of an alien lawfully admitted for permanent residence, if —

(A) the alien is a national of Nicaragua or Cuba;

(B) the alien is the spouse, child, or unmarried son or daughter, of an alien whose status is adjusted to that of an alien lawfully admitted for permanent residence under subsection (a), except that in the case of such an unmarried son or daughter, the son or daughter shall be required to establish that they have been physically present in the United States for a continuous period, beginning not later than December 1, 1995, and ending not earlier than the date the application for adjustment under this subsection is filed;

(C) the alien applies for such adjustment and is physically present in the United States on the date the application is filed;

(D) the alien is otherwise eligible to receive an immigrant visa and is otherwise admissible to the United States for permanent residence, except in determining such admissibility the grounds for exclusion specified in paragraphs (4), (5), (6)(A), and (7)(A) of section 212(a) of the Immigration and Nationality Act shall not apply; and

(E) applies for such adjustment before April 1, 2000.

(2) PROOF OF CONTINUOUS PRESENCE. — For purposes of establishing the period of continuous physical presence referred to in paragraph (1)(B), an alien —

(A) shall demonstrate that such period commenced not later than December 1, 1995, in a manner consistent with subsection (b)(2); and

(B) shall not be considered to have failed to maintain continuous physical presence by reason of an absence, or absences, from the United States for any period in the aggregate not exceeding 180 days.

(e) AVAILABILITY OF ADMINISTRATIVE REVIEW. — The Attorney General shall provide to applicants for adjustment of status under subsection (a) the same right to, and procedures for, ad-

ministrative review as are provided to —

(1) applicants for adjustment of status under section 245 of the Immigration and Nationality Act; or

(2) aliens subject to removal proceedings under section 240 of such Act.

(f) LIMITATION ON JUDICIAL REVIEW. — A determination by the Attorney General as to whether the status of any alien should be adjusted under this section is final and shall not be subject to review by any court.

(g) NO OFFSET IN NUMBER OF VISAS AVAILABLE. — When an alien is granted the status of having been lawfully admitted for permanent residence pursuant to this section, the Secretary of State shall not be required to reduce the number of immigrant visas authorized to be issued under any provision of the Immigration and Nationality Act.

(h) APPLICATION OF IMMIGRATION AND NATIONALITY ACT PROVISIONS. — Except as otherwise specifically provided in this section, the definitions contained in the Immigration and Nationality Act shall apply in the administration of this section. Nothing contained in this section shall be held to repeal, amend, alter, modify, affect, or restrict the powers, duties, functions, or authority of the Attorney General in the administration and enforcement of such Act or any other law relating to immigration, nationality, or naturalization. The fact that an alien may be eligible to be granted the status of having been lawfully admitted for permanent residence under this section shall not preclude the alien from seeking such status under any other provision of law for which the alien may be eligible.

SEC. 203. MODIFICATION OF CERTAIN TRANSITION RULES. (a) TRANSITIONAL RULES WITH REGARD TO SUSPENSION OF DEPORTATION. —

(1) IN GENERAL. — Section 309(c)(5) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; division C; 110 Stat. 3009-627) is amended to read as follows:

"(5) TRANSITIONAL RULES WITH REGARD TO SUSPENSION OF DEPORTATION. —

"(A) IN GENERAL. — Subject to subparagraphs (B) and (C), paragraphs (1) and (2) of section 240A(d) of the Immigration and Nationality Act (relating to continuous residence or physical presence) shall apply to orders to show cause (including those referred to in section 242B(a)(1) of the Immigration and Nationality Act, as in effect before the title III-A effective date), issued before, on, or after the date of the enactment of this Act.

"(B) EXCEPTION FOR CERTAIN ORDERS. — In any case in which the Attorney General elects to terminate and reinitiate proceedings in accordance with paragraph (3) of this subsection, paragraphs (1) and (2) of section 240A(d) of the Immigration and Nationality Act shall not apply to an order to show cause issued before April 1, 1997.

"(C) SPECIAL RULE FOR CERTAIN ALIENS GRANTED TEMPORARY PROTECTION FROM DEPORTATION. —

"(i) IN GENERAL. — For purposes of calculating the period of continuous physical presence under section 244(a) of the Immigration and Nationality Act (as in effect before the title III-A effective date) or section 240A of such Act (as in effect after the title III-A effective date), subparagraph (A) and paragraphs (1) and (2) of section 240A(d) of the Immigration and Nationality Act shall not apply in the case of an alien, regardless of whether the alien is in exclusion or deportation proceedings before the title III-A effective date, who has not been convicted at any time of an aggravated felony (as defined in section 101(a) of the Immigration and Nationality Act) and —

"(I) was not apprehended after December 19, 1990, at the time of entry, and is —

"(aa) a Salvadoran national who first entered the United States on or before September 19, 1990, and who registered for benefits pursuant to the settlement agreement in American Baptist Churches, et al. v. Thornburgh (ABC), 760 F. Supp. 796 (N.D. Cal. 1991) on or before October 31, 1991, or applied for temporary protected status on or before October 31, 1991; or

"(bb) a Guatemalan national who first entered the United States on or before October 1, 1990, and who registered for benefits pursuant to such settlement agreement on or before December 31, 1991;

"(II) is a Guatemalan or Salvadoran national who filed an application for asylum with the Immigration and Naturalization Service on or before April 1, 1990;

"(III) is the spouse or child (as defined in section 101(b)(1) of the Immigration and Nationality Act) of an individual, at the time a decision is rendered to suspend the deportation, or cancel the removal, of such individual, if the individual has been determined to be described in this clause (excluding this subclause and subclause (IV));

"(IV) is the unmarried son or daughter of an alien parent, at the time a decision is rendered to suspend the deportation, or cancel the removal, of such alien parent, if —

"(aa) the alien parent has been determined to be described in this clause (excluding this subclause and subclause (III)); and

"(bb) in the case of a son or

daughter who is 21 years of age or older at the time such decision is rendered, the son or daughter entered the United States on or before October 1, 1990; or

"(V) is an alien who entered the United States on or before December 31, 1990, who filed an application for asylum on or before December 31, 1991, and who, at the time of filing such application, was a national of the Soviet Union, Russia, any republic of the former Soviet Union, Latvia, Estonia, Lithuania, Poland, Czechoslovakia, Romania, Hungary, Bulgaria, Albania, East Germany, Yugoslavia, or any state of the former Yugoslavia.

"(ii) LIMITATION ON JUDICIAL REVIEW. — A determination by the Attorney General as to whether an alien satisfies the requirements of this clause (i) is final and shall not be subject to review by any court. Nothing in the preceding sentence shall be construed as limiting the application of section 242(a)(2)(B) of the Immigration and Nationality Act (as in effect after the title III-A effective date) to other eligibility determinations pertaining to discretionary relief under this Act.".

(2) CONFORMING AMENDMENT. — Subsection (c) of section 309 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; division C; 110 Stat. 3009-625) is amended by striking the subsection designation and the subsection heading and inserting the following:

"(c) TRANSITION FOR CERTAIN ALIENS. — ".

(b) SPECIAL RULE FOR CANCELLATION OF REMOVAL. — Section 309 of the llegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; 110 Stat. 3009-625) is amended by adding at the end the following:

"(f) SPECIAL RULE FOR CANCELLATION OF REMOVAL. —

"(1) IN GENERAL. — Subject to the provisions of the Immigration and Nationality Act (as in effect after the title III-A effective date), other than subsections (b)(1), (d)(1), and (e) of section 240A of such Act (but including section 242(a)(2)(B) of such Act), the Attorney General may, under section 240A of such Act, cancel removal of, and adjust to the status of an alien lawfully admitted for permanent residence, an alien who is inadmissible or deportable from the United States, if the alien applies for such relief, the alien is described in subsection (c)(5)(C)(i) of this section, and —

"(A) the alien —

"(i) is not inadmissible or deportable under paragraph (2) or (3) of section 212(a) or paragraph (2), (3), or (4) of section 237(a) of the Immigration and Nationality Act and is not an alien described in section 241(b)(3)(B)(i) of such Act;

"(ii) has been physically present in the United States for a continuous period of not less than 7 years immediately preceding the date of such application;

"(iii) has been a person of good moral character during such period; and

"(iv) establishes that removal would result in extreme hardship to the alien or to the alien's spouse, parent, or child, who is a citizen of the United States or an alien lawfully admitted for permanent residence; or

"(B) the alien —

"(i) is inadmissible or deportable under section 212(a)(2), 237(a)(2) (other than 237(a)(2)(A)(iii)), or 237(a)(3) of the Immigration and Nationality Act;

"(ii) is not an alien described in section 241(b)(3)(B)(i) or 101(a)(43) of such Act;

"(iii) has been physically present in the United States for a continuous period of not less than 10 years immediately following the commission of an act, or the assumption of a status, constituting a ground for removal;

"(iv) has been a person of good moral character during such period; and

"(v) establishes that removal would result in exceptional and extremely unusual hardship to the alien or to the alien's spouse, parent, or child, who is a citizen of the United States or an alien lawfully admitted for permanent residence.

"(2) TREATMENT OF CERTAIN BREAKS IN PRESENCE. — Section 240A(d)(2) shall apply for purposes of calculating any period of continuous physical presence under this subsection, except that the reference to subsection (b)(1) in such section shall be considered to be a reference to paragraph (1) of this section.".

(c) MOTIONS TO REOPEN DEPORTATION OR REMOVAL PROCEEDINGS. — Section 309 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; 110 Stat. 3009-625), as amended by subsection (b), is further amended by adding at the end the following:

"(g) MOTIONS TO REOPEN DEPORTATION OR REMOVAL PROCEEDINGS. — Notwithstanding any limitation imposed by law on motions to reopen removal or deportation proceedings (except limitations premised on an alien's conviction of an aggravated felony (as defined in section 101(a) of the Immigration and Nationality Act)), any alien who has become eligible for cancellation of removal or suspension of deportation as a result of the amendments made by section 203 of the Nicaraguan Adjustment and Central American Relief Act may file one motion to reopen removal or deportation proceedings to apply for cancellation of removal or suspension

of deportation. The Attorney General shall designate a specific time period in which all such motions to reopen are required to be filed. The period shall begin not later than 60 days after the date of the enactment of the Nicaraguan Adjustment and Central American Relief Act and shall extend for a period not to exceed 240 days.".

(d) TEMPORARY REDUCTION IN DIVERSITY VISAS. —

(1) Beginning in fiscal year 1999, subject to paragraph (2), the number of visas available for a fiscal year under section 201(e) of the Immigration and Nationality Act shall be reduced by 5,000 from the number of visas available under that section for such fiscal year.

(2) In no case shall the reduction under paragraph (1) for a fiscal year exceed the amount by which —

(A) one-half of the total number of individuals described in subclauses (I), (II), (III), and (IV) of section 309(c)(5)(C) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 who have adjusted their status to that of aliens lawfully admitted for permanent residence under the Nicaraguan Adjustment and Central American Relief Act as of the end of the previous fiscal year exceeds —

(B) the total of the reductions in available visas under this subsection for all previous fiscal years.

(e) TEMPORARY REDUCTION IN OTHER WORKERS' VISAS. —

(1) Beginning in the fiscal year following the fiscal year in which a visa has been made available under section 203(b)(3)(A)(iii) of the Immigration and Nationality Act for all aliens who are the beneficiary of a petition approved under section 204 of such Act as of the date of the enactment of this Act for classification under section 203(b)(3)(A)(iii) of such Act, subject to paragraph (2), visas available under section 203(b)(3)(A)(iii) of that Act shall be reduced by 5,000 from the number of visas otherwise available under that section for such fiscal year.

(2) In no case shall the reduction under paragraph (1) for a fiscal year exceed the amount by which —

(A) the number computed under subsection (d)(2)(A), exceeds —

(B) the total of the reductions in available visas under this subsection for all previous fiscal years.

(f) EFFECTIVE DATE. — The amendments made by this section to the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 shall take effect as if included in the enactment of such Act.

SEC. 204. LIMITATION ON CANCELLATIONS OF REMOVAL AND SUSPENSIONS OF DEPORTATION. (a) ANNUAL LIMITATION. — Section 240A(e) of the Immigration and Nationality Act (8 U.S.C. 1229b(e)) is amended to read as follows:

"(e) ANNUAL LIMITATION. —

"(1) AGGREGATE LIMITATION. — Subject to paragraphs (2) and (3), the Attorney General may not cancel the removal and adjust the status under this section, nor suspend the deportation and adjust the status under section 244(a) (as in effect before the enactment of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996), of a total of more than 4,000 aliens in any fiscal year. The previous sentence shall apply regardless of when an alien applied for such cancellation and adjustment, or such suspension and adjustment, and whether such an alien had previously applied for suspension of deportation under such section 244(a). The numerical limitation under this paragraph shall apply to the aggregate number of decisions in any fiscal year to cancel the removal (and adjust the status) of an alien, or suspend the deportation (and adjust the status) of an alien, under this section or such section 244(a).

"(2) FISCAL YEAR 1997. — For fiscal year 1997, paragraph (1) shall only apply to decisions to cancel the removal of an alien, or suspend the deportation of an alien, made after April 1, 1997. Notwithstanding any other provision of law, the Attorney General may cancel the removal or suspend the deportation, in addition to the normal allotment for fiscal year 1998, of a number of aliens equal to 4,000 less the number of such cancellations of removal and suspensions of deportation granted in fiscal year 1997 after April 1, 1997.

"(3) EXCEPTION FOR CERTAIN ALIENS. — Paragraph (1) shall not apply to the following:

"(A) Aliens described in section 309(c)(5)(C)(i) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (as amended by the Nicaraguan Adjustment and Central American Relief Act).

"(B) Aliens in deportation proceedings prior to April 1, 1997, who applied for suspension of deportation under section 244(a)(3) (as in effect before the date of the enactment of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996).".

(b) CANCELLATION OF REMOVAL AND ADJUSTMENT OF STATUS FOR CERTAIN NONPERMANENT RESIDENTS. — Section 240A(b) of the Immigration and Nationality Act (8 U.S.C. 1229b(b)) is amended in each of paragraphs (1) and (2) by striking "may cancel removal in the case of an alien" and inserting "may cancel removal of, and adjust to the status of an alien lawfully admitted for permanent residence, an alien".

(c) RECORDATION OF DATE. — Section 240A(b)(3) of the Immigration and Nationality Act (8 U.S.C. 1229b(b)(3)) is amended to read as follows:

"(3) RECORDATION OF DATE. — With respect to

aliens who the Attorney General adjusts to the status of an alien lawfully admitted for permanent residence under paragraph (1) or (2), the Attorney General shall record the alien's lawful admission for permanent residence as of the date of the Attorney General's cancellation of removal under paragraph (1) or (2).".

(d) APRIL 1 EFFECTIVE DATE FOR AGGREGATE LIMITATION. — Section 309(c)(7) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; division C; 110 Stat. 3009-627)is amended to read as follows:

"(7) LIMITATION ON SUSPENSION OF DEPORTATION. — After April 1, 1997, the Attorney General may not suspend the deportation and adjust the status under section 244 of the Immigration and Nationality Act (as in effect before the title III-A effective date) of any alien in any fiscal year, except in accordance with section 240A(e) of such Act. The previous sentence shall apply regardless of when an alien applied for such suspension and adjustment.".

(e) EFFECTIVE DATE. — The amendments made by this section shall take effect as if included in the enactment of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (Public Law 104-208; 110 Stat. 3009-546).

Initiatives cannot intrude upon Council's authority to allocate revenues. — An initiative cannot amend the allocation in a Budget Request Act to require that additional revenues or all revenues from a particular source be devoted to a specific purpose. Matters relating to the local budget process which Congress delegated to the District government in the Self-Government Act remain with the elected officials of the District government, and are not subject to control by the electorate through an initiative or the right of referendum. Hessey v. District of Columbia Bd. of Elections & Ethics, App. D.C., 601 A.2d 3 (1991).

The interpretation most consistent with the District government's unique fiscal status equates "laws appropriating funds" with "acts allocating funds" in recognition of the nature of the Council's role in the budget process, and its financial responsibilities under the charter, balancing the right of initiative with the charter's provisions for sound financial management by the District government's elected officials. Hessey v. District of Columbia Bd. of Elections & Ethics, App. D.C., 601 A.2d 3 (1991).

Cited in Hessey v. Burden, App. D.C., 615 A.2d 562 (1992); District of Columbia v. American Fed'n of Gov't Employees, App. D.C., 619 A.2d 77 (1993), cert. denied, 510 U.S. 933, 114 S. Ct. 347, 126 L. Ed. 2d 312 (1993); Dorsey v. District of Columbia Bd. of Elec. & Ethics, App. D.C., 648 A.2d 675 (1994); United States v. Shuler, 123 WLR 693 (Super. Ct. 1995).

§ 47-304.1. Reductions in budgets of independent agencies. [Charter Provision].

* * * * *

(c) Subsection (a) of this section shall not apply to amounts appropriated or otherwise made available to the Council, the District of Columbia Financial Responsibility and Management Assistance Authority established under § 47-391.1(a), or the District of Columbia Water and Sewer Authority established pursuant to § 43-1672. (Dec. 24, 1973, 87 Stat. 803, Pub. L. 93-198, title IV, § 453 as added by § 2 of Pub. L. 102-106, 105 Stat. 539; Apr. 17, 1995, 109 Stat. 106, Pub. L. 104-8, § 106(a)(4); Aug. 6, 1996, 110 Stat. 1698, Pub. L. 104-184, § 4(b); Aug. 5, 1997, 111 Stat. 753, Pub. L. 105-33, § 11243(d); Nov. 19, 1997, 111 Stat. 2187, Pub. L. 105-100, § 157(e)(1).)

Effect of amendments.

Section 11243(d) of Pub. L. 105-33, 111 Stat. 753, rewrote (c).

Section 157(e)(1) of Pub. L. 105-100, 111 Stat. 2187, rewrote (c).

Effective date of § 157(e)(1) of Pub. L. 105-100. — Section 157(e)(1) of Pub. L. 105-100, 111 Stat. 2187, the District of Columbia Appropriations Act, 1998, provided that the amendment is effective as if included in the enactment of Pub. L. 105-33, 111 Stat. 251, the Balanced Budget Act of 1997.

§ 47-310. Financial duties of Mayor [Charter Provision].

(a) Subject to the limitations in § 47-313, the Mayor shall have charge of the administration of the financial affairs of the District and to that end he shall:

* * * * *

(6) Supervise and be responsible for the levying and collection of all taxes, special assessments, license fees, and other revenues of the District, as required by law, and receive all moneys receivable by the District from the Federal Government or from any agency or instrumentality of the District, except that this paragraph shall not apply to moneys from the District of Columbia Courts.

* * * * *

(Aug. 5, 1997, 111 Stat. 753, Pub. L. 105-33, § 11243(b).)

Effect of amendments. — Section 11243(b) of Pub. L. 105-33, 111 Stat. 753, rewrote (a)(6).

§ 47-311. Estimate of expenditures by Mayor.

Finances and Taxes Advisory Committee abolished. — The Finances and Taxes Advisory Committee, established by Mayor's Order 92-1, January 6, 1992, was abolished by § 401(o) of D.C. Law 12-86.

§ 47-313. Existing provisions and procedure and practice preserved; borrowing and spending limitations [Home Rule Act Provision].

* * * * *

(b)(1) No general obligation bonds (other than bonds to refund outstanding indebtedness) or Treasury capital project loans shall be issued during any fiscal year in an amount which would cause the amount of principal and interest required to be paid both serially and into a sinking fund in any fiscal year on the aggregate amounts of all outstanding general obligation bonds and such Treasury loans, to exceed 17% of the District revenues (less any fees or revenues directed to servicing revenue bonds, any revenues, charges, or fees dedicated for the purposes of water and sewer facilities described in § 47-334(a) (including fees or revenues directed to servicing or securing revenue bonds issued for such purposes), retirement contributions, revenues from retirement systems, and revenues derived from such Treasury loans and the sale of general obligation or revenue bonds) which the Mayor estimates, and the District of Columbia Auditor certifies, will be credited to the District during the fiscal year in which the bonds will be issued. Treasury capital project loans include all borrowings from the United States Treasury, except those funds advanced to the District by the Secretary of the Treasury under the provisions of §§ 47-3401 through 47-3401.5.

* * * * *

(3) The 17% limitation specified in paragraph (1) of this subsection shall be calculated in the following manner:

(A) Determine the dollar amount equivalent to 17% of the District revenues (less any fees or revenues directed to servicing revenue bonds, any revenues, charges, or fees dedicated for the purposes of water and sewer facilities described in § 47-334(a) (including fees or revenues directed to servicing or securing revenue bonds issued for such purposes), retirement contributions, revenues from retirement systems, and revenues derived from such Treasury loans and the sale of general obligation or revenue bonds) which the Mayor estimates, and the District of Columbia Auditor certifies, will be credited to the District during the fiscal year for which the bonds will be issued;

* * * * *

(c) Except as provided in subsection (f) of this section, the Council shall not approve any budget which would result in expenditures being made by the District government, during any fiscal year, in excess of all resources which the Mayor estimates will be available from all funds available to the District for such fiscal year. The budget shall identify any tax increases which shall be required in order to balance the budget as submitted. The Council shall be required to adopt such tax increases to the extent its budget is approved. For the purposes of this section, the Council shall use a federal payment amount not to exceed the amount authorized by Congress.

* * * * *

(f) In the case of a fiscal year which is a control year (as defined in § 47-393(4)), the Council may not approve, and the Mayor may not forward to the President, any budget which is not consistent with the financial plan and budget established for the fiscal year under subpart B of subchapter VII of chapter 3 of this title. (1973 Ed., § 47-228; Dec. 24, 1973, 87 Stat. 814, Pub. L. 93-198, title VI, § 603; Apr. 17, 1995, 109 Stat. 115, Pub. L. 104-8, § 202(f)(1); Aug. 6, 1996, 110 Stat. 1697, Pub. L. 104-184, § 3; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, §§ 11243(e), 11601(b)(1)(C), 11601(b)(1)(D), 11602(b), 11604.)

Effect of amendments.

Section 11243(e)(1) of Pub. L. 105-33, 111 Stat. 753, in (b)(1), substituted "less any fees" for "less court fees, any fees" in the first sentence, and substituted "§§ 47-3401 through 47-3401.5" for "§ 47-3401"; in (b)(3)(A), substituted "less any fees" for "less court fees, any fees"; and in (c), deleted the former last sentence relating to budget estimates of the District of Columbia courts.

Section 11601(b)(1) of Pub. L. 105-33, 111 Stat. 777, in (c), deleted the former fourth sentence; and in (f)(1), deleted "other than the fourth sentence" following "Subsection (c) of this section."

Section 11602(b) of Pub. L. 105-33, 111 Stat. 779, rewrote (f).

Both §§ 11601(b)(1)(D) and 11602(b) of Pub. L. 105-33, 111 Stat. 779, amended (f). Neither amendment referred to the other, and effect has been given to the amendment made by § 11602(b).

Section 11604 of Pub. L. 105-33, 111 Stat. 780, in (b)(1) and (b)(3)(A), substituted "17%" for "14%."

§ 47-313.1. Source of payment for employees detailed within government.

For purposes of determining the amount of funds expended by any entity within the District of Columbia government during fiscal year 1998 and each succeeding fiscal year, any expenditures of the District government attributable to any officer or employee of the District government who provides services which are within the authority and jurisdiction of the entity (including any portion of the compensation paid to the officer or employee attributable to the time spent in providing such services) shall be treated as expenditures made from the entity's budget, without regard to whether the officer or employee is assigned to the entity or otherwise treated as an officer or employee of the entity. (Nov. 19, 1997, 111 Stat. 2181, Pub. L. 105-100, § 150(b).)

Subchapter I-A. Chief Financial Officer of the District of Columbia.

§ 47-317.1. Establishment of office [Charter Provision].

(a) *In general.* — There is hereby established within the executive branch of the government of the District of Columbia an Office of the Chief Financial Officer of the District of Columbia (hereafter referred to as the "Office"), which shall be headed by the Chief Financial Officer of the District of Columbia (hereafter referred to as the "Chief Financial Officer").

(b) *Office of the Treasurer.* — The Office shall include the Office of the Treasurer, which shall be headed by the Treasurer of the District of Columbia, who shall be appointed by the Chief Financial Officer and subject to the Chief Financial Officer's direction and control.

(c) *Transfer of other offices.* — Effective with the appointment of the first Chief Financial Officer under § 47-317.2, the functions and personnel of the following offices are transferred to the Office:

(1) The Controller of the District of Columbia;

(2) The Office of the Budget;

(3) The Office of Financial Information Services; and

(4) The Department of Finance and Revenue.

(d) *Service of heads of other offices.* —

(1) *Office heads appointed by Mayor.* — With respect to the head of the Office of the Budget and the head of the Department of Finance and Revenue:

(A) The Mayor shall appoint such individuals with the advice and consent of the Council, subject to the approval of the Authority during a control year; and

(B) During a control year, the Authority may remove such individuals from office for cause, after consultation with the Mayor.

(2) *Office heads appointed by Chief Financial Officer.* — With respect to the Controller of the District of Columbia and the head of the Office of Financial Information Services:

(A) The Chief Financial Officer shall appoint such individuals subject to the approval of the Mayor; and

(B) The Chief Financial Officer may remove such individuals from office for cause, after consultation with the Mayor. (Dec. 24, 1973, 87 Stat. 774, Pub. L. 93-198, § 424(a), as added Apr. 17, 1995, 109 Stat. 142, Pub. L. 104-8, § 302(a); Mar. 24, 1998, D.C. Law 12-81, § 57, 45 DCR 745.)

Section references. — This section is referred to in §§ 1-2293.1, 47-317.1, 47-391.1, and 47-1303.4.

Effect of amendments.

D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

§ 47-317.3a. Same — Powers during control periods.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-317.4a. Same — Authorization to privatize tax administration and collection.

The Chief Financial Officer of the District of Columbia may enter into contracts with a private entity for the administration and collection of taxes of the District of Columbia. (Aug. 5, 1997, 111 Stat. 764, Pub. L. 105-33, § 11302.)

Effective date of Title XI of Pub. L. 105-33. — Section 11721 of Title XI of Pub. L. 105-33, 111 Stat. 786, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that except as otherwise provided in this title, the provisions of this title shall take effect on the later of October 1, 1997, or the day the District of Columbia Financial Responsibility and Management Assistance Authority certifies that the financial plan and budget for the District government for fiscal year 1998 meet the requirements of section 201(c)(1) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, as amended by this title.

Subchapter II. Borrowing.

§ 47-321. General obligation bonds — Authority to issue; right to redeem [Charter Provision].

(a)(1) Subject to the limitations in § 47-313(b), the District may incur indebtedness by issuing general obligation bonds to refund indebtedness of the District at any time outstanding, to finance the outstanding accumulated operating deficit of the general fund of the District of $331,589,000, existing as of September 30, 1990, to finance or refund the outstanding accumulated operating deficit of the general fund of the District of $500,000,000, existing as of September 30, 1997, and to provide for the payment of the cost of acquiring or undertaking its various capital projects. Such bonds shall bear interest, payable on such dates, at such rate or rates and at such maturities as the Mayor, subject to the provisions of § 47-322, may from time to time determine to be necessary to make such bonds marketable.

(2) The District may not issue any general obligation bonds to finance the operating deficit existing as of September 30, 1990 described in paragraph (1) of this subsection after September 30, 1992.

* * * * *

(Aug. 5, 1997, 111 Stat. 768, Pub. L. 105-33, § 11405.)

Effect of amendments. — Section 11405 of Pub. L. 105-33, 111 Stat. 768, in (a)(1), rewrote the first sentence; and in (a)(2), inserted "existing as of September 30, 1990" following "operating deficit."

Effective Date of General Obligation Bond Act of 1998. — Section 148 of Pub. L. 105-100, 111 Stat. 2181, the District of Columbia Appropriations Act, 1998, provided that, notwithstanding § 602(c)(1) of the District of Columbia Home Rule Act (D.C. Code, § 1-233(c)(1)), General Obligation Bond Act of 1998 (D.C. Law 12-41), if enacted by the Council of the District of Columbia and approved by the District of Columbia Financial Responsibility and Management Assistance Authority, shall take effect on the date of such approval or the date of the enactment of this Act, whichever is later. Both Pub. L. 105-100 and D.C. Law 12-41 were approved on November 19, 1997.

General obligation bonds authorized. — D.C. Law 12-41, effective November 19, 1997, authorized the issuance of general obligation bonds of the District of Columbia for the purpose of financing certain capital projects and the refunding of certain capital indebtedness of the District of Columbia.

General Obligation Bond Issuance 1998 Additional Authorization Emergency Resolution of 1998. — Pursuant to Resolution 12-441, effective March 31, 1998, the Council authorized the borrowing of funds by the Mayor through the issuance and sale of general obligation bonds.

Delegation of Authority Under D.C. Law 12-41, the "General Obligation Bond for Fiscal Year 1998 Act of 1997." — See Mayor's Order 98-56, April 15, 1998 (45 DCR 2705).

§ 47-322. Same — Authorization act — Contents [Charter Provision].

(a) The Council may by act authorize the issuance of general obligation bonds for the purposes specified in section 461 [§ 47-321]. Such an Act shall contain, at least, provisions:

(1) Briefly describing the projects or categories of projects to be financed by the Act;

(2) Identifying the act authorizing each such project or category of projects;

(3) Setting forth the maximum amount of the principal of the indebtedness which may be incurred for the projects to be financed;

(4) Setting forth the maximum rate of interest to be paid on such indebtedness;

(5) Setting forth the maximum allowable maturity for the issue and the maximum debt service payable in any year; and

(6) Setting forth, in the event that the Council determines in its discretion to submit the question of issuing such bonds to a vote of the qualified voters of the District, the manner of holding such election, the date of such election, the manner of voting for or against the incurring of such indebtedness, and the form of ballot to be used at such election.

* * * * *

(Aug. 5, 1997, 111 Stat. 769, Pub. L. 105-33, § 11503.)

Effect of amendments. — Section 11503 of Pub. L. 105-33, 111 Stat. 769, rewrote (a).

§ 47-323. Same — Same — Publication; notice [Charter Provision].

References in text.
Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-324. Same — Presumptions; time period to contest [Charter Provision].

References in text. — Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-326. Same — Public or private sale [Charter Provision].

General obligation bonds issued under this part may be sold at a private sale on a negotiated basis (in such manner as the Mayor may determine to be in the public interest), or may be sold at public sale upon sealed proposals after publication of a notice of such public sale at least once not less than 10 days prior to the date fixed for sale in a daily newspaper carrying municipal bond notices and devoted primarily to financial news or to the subject of State and municipal bonds published in the city of New York, New York, and in one or more newspapers of general circulation published in the District. Such notice of public sale shall state, among other things, that no proposal shall be considered unless there is deposited with the District as a down payment a certified check, cashier's check, or surety for an amount equal to at least 2 % of the par amount of general obligation bonds bid for, and the Mayor shall reserve the right to reject any and all bids. (1973 Ed., § 47-246; Dec. 24, 1973, 87 Stat. 806, Pub. L. 93-198, title IV, § 466; Aug. 29, 1974, 88 Stat. 793, Pub. L. 93-395, § 1(6); Dec. 23, 1981, 95 Stat. 1493, Pub. L. 97-105, § 9; Oct. 12, 1984, 98 Stat. 1837, Pub. L. 98-473, § 131(a); Dec. 19, 1985, 99 Stat. 1185, Pub. L. 99-190, § 101(c); Oct. 30, 1986, 100 Stat. 3341-180, Pub. L. 99-591, § 131; Dec. 22, 1987, 101 Stat. 1329, Pub. L. 100-202, § 1(c); Nov. 21, 1989, 103 Stat. 1280, Pub. L. 101-168, § 129; Nov. 5, 1990, 104 Stat. 2237, Pub. L. 101-518, § 129; Oct. 1, 1991, 105 Stat. 569, Pub. L. 102-111, § 125; Oct. 5, 1992, 106 Stat. 1433, Pub. L. 102-382, § 125; Oct. 29, 1993, 107 Stat. 1347, Pub. L. 103-127, § 124; Sept. 30, 1994, 108 Stat. 2586, Pub. L. 103-334, § 124; Aug. 5, 1997, 111 Stat. 769, Pub. L. 105-33, § 11504.)

Effect of amendments.
Section 11504 of Pub. L. 105-33, 111 Stat. 769, rewrote the section.

§ 47-326.1. Same — Creation of security interests in District revenues.

(a) *In general.* — An act of the Council authorizing the issuance of general obligation bonds or notes under section 461(a), section 471(a), section 472(a), or section 475(a) may create a security interest in any District revenues as additional security for the payment of the bonds or notes authorized by such act.

(b) *Contents of acts.* — Any such act creating a security interest in District revenues may contain provisions (which may be part of the contract with the holders of such bonds or notes):

(1) Describing the particular District revenues which are subject to such security interest;

(2) Creating a reasonably required debt service reserve fund or any other special fund;

(3) Authorizing the Mayor of the District to execute a trust indenture securing the bonds or notes;

(4) Vesting in the trustee under such a trust indenture such properties, rights, powers, and duties in trust as may be necessary, convenient, or desirable;

(5) Authorizing the Mayor of the District to enter into and amend agreements concerning:

(A) The custody, collection, use, disposition, security, investment, and payment of the proceeds of the bonds or notes and the District revenues which are subject to such security interest; and

(B) The doing of any act (or the refraining from doing any act) that the District would have the right to do in the absence of such an agreement;

(6) Prescribing the remedies of the holders of the bonds or notes in the event of a default; and

(7) Authorizing the Mayor to take any other actions in connection with the issuance, sale, delivery, security, and payment of the bonds or notes.

(c) *Timing and perfection of security interests.* — Notwithstanding article 9 of title 28 of the District of Columbia Code, any security interest in District revenues created under subsection (a) of this section shall be valid, binding, and perfected from the time such security interest is created, with or without the physical delivery of any funds or any other property and with or without any further action. Such security interest shall be valid, binding, and perfected whether or not any statement, document, or instrument relating to such security interest is recorded or filed. The lien created by such security interest is valid, binding, and perfected with respect to any individual or legal entity having claims against the District, whether or not such individual or legal entity has notice of such lien.

(d) *Obligations and expenditures not subject to appropriation.* — The fourth sentence of section 446 [§ 47-304] shall not apply to any obligation or expenditure of any District revenues to secure any general obligation bond or note under subsection (a) of this section. (Dec. 24, 1973, 87 Stat. 806, Pub. L. 93-198, title IV, § 467, as added Dec. 23, 1981, 95 Stat. 1496, Pub. L. 97-105, § 10; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 770, Pub. L. 105-33, § 11505.)

Effect of amendments. — Section 11505 of Pub. L. 105-33, 111 Stat. 770, rewrote the section.

References in text. — "Section 461(a), section 471(a), section 472(a) or section 475(a)," referred to in (a), are §§ 461(a), 471(a), 472(a), and 475(a) of the District of Columbia Home Rule Act, approved December 24, 1973, 87 Stat. 744, Pub. L. 93-198, codified as §§ 47-321, 47-327, 47-328, and 47-330.1, respectively.

"Section 446," referred to in (d), is § 446 of the District of Columbia Home Rule Act, approved December 24, 1973, 87 Stat. 801, Pub. L. 93-198, codified as § 47-304.

§ 47-327. General obligation notes — Issuance; limitation on amount; renewal; due date [Charter Provision].

General obligation notes authorized. — D.C. Law 12-1, effective May 7, 1997, authorized the issuance of general obligation notes of the District of Columbia for the purpose of financing certain appropriations for which unappropriated revenues are not available.

§ 47-328. Same — Revenue anticipation notes [Charter Provision].

(a) *In general.* — In anticipation of the collection or receipt of revenues for a fiscal year, the Council may by act authorize the issuance of general obligation notes for such fiscal year, to be known as revenue anticipation notes.

(b) *Limit on aggregate notes outstanding.* — The total amount of all revenue anticipation notes issued under subsection (a) of this section outstanding at any time during a fiscal year shall not exceed 20 % of the total anticipated revenue of the District for such fiscal year, as certified by the Mayor under this subsection. The Mayor shall certify, as of a date which occurs not more than 15 days before each original issuance of such revenue anticipation notes, the total anticipated revenue of the District for such fiscal year.

(c) *Permitted outstanding duration.* — Any revenue anticipation note issued under subsection (a) of this section may be renewed. Any such note, including any renewal note, shall be due and payable not later than the last day of the fiscal year during which the note was originally issued.

(d) *Effective date of authorization acts; payments not subject to appropriation.* —

(1) *Effective date.* — Notwithstanding § 1-233(c)(1), any act of the Council authorizing the issuance of revenue anticipation notes under subsection (a) of this section shall take effect:

(A) If such act is enacted during a control year (as defined in § 47-393(4)), on the date of approval by the District of Columbia Financial Responsibility and Management Assistance Authority; or

(B) If such act is enacted during any other year, on the date of enactment of such act.

(2) *Payments not subject to appropriation.* — The fourth sentence of § 47-304 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under subsection (a) of this section. (1973 Ed., § 47-248; Dec. 24, 1973, 87 Stat. 806, Pub. L. 93-198, title IV, § 472; Dec. 23, 1981, 95 Stat. 1493, Pub. L. 97-105, § 12; Aug. 5, 1997, 111 Stat. 771, Pub. L. 105-33, § 11506.)

Effect of amendments. — Section 11506 of Pub. L. 105-33, 111 Stat. 771, rewrote the section.

Emergency act amendments. — For emergency authorization of the issuance of District of Columbia general obligation tax revenue anticipation notes to finance general governmental expenses for the fiscal year ending September 30, 1999, see §§ 2-15 of the Fiscal Year 1999 Tax Revenue Anticipation Notes Emergency Act of 1998 (D.C. Act 12-433, July 29, 1998, 45 DCR 5734), §§ 2-15 of the Fiscal Year 1999 Tax Revenue Anticipation Notes Second Emergency Act of 1998 (D.C. Act 12-498, October 27, 1998, 45 DCR 8038, and §§ 2-15 of the Fiscal Year 1999 Tax Revenue Anticipation Notes of Congressional Review Emergency Act of 1999 (D.C. Act 13-7, February 8, 1999, 46 DCR 2301).

Section 17 of D.C. Act 13-7 provides for the application of the act.

Tax revenue anticipation notes authorized.

D.C. Act 12-75 authorized, on an emergency basis, the issuance of District of Columbia general obligation tax revenue anticipation notes of the District of Columbia to finance general governmental expenses for the fiscal year ending September 30, 1997.

D.C. Act 12-153 authorized, on an emergency basis, the issuance of District of Columbia general obligation tax revenue anticipation notes of the District of Columbia to finance general governmental expenses for the fiscal year ending September 30, 1998.

D.C. Act 12-243 authorized, on an emergency basis due to Congressional review, the issuance of District of Columbia general obligation tax revenue anticipation notes to finance general governmental expenses for the fiscal year ending September 30, 1998.

Title II of D.C. Law 12-40, effective October 23, 1997, authorized the issuance of general obligation tax revenue anticipation notes of the District of Columbia to finance general governmental expenses for the fiscal year ending September 30, 1997.

Section 302 of D.C. Law 12-40 provided that Title II of the act shall take effect following enactment as provided in section 472(d)(1) of the Home Rule Act, and approval by the District of Columbia Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(c)), as amended.

D.C. Law 12- (D.C. Act 12-196), effective _____, authorized the issuance of general obligation tax revenue anticipation notes of the District of Columbia to finance general governmental expenses for fiscal year ending September 30, 1998.

Sections 2 through 15 of D.C. Law 12- (D.C. Act 12-560) authorized the issuance of District of Columbia general obligation tax revenue anticipation notes to finance general governmental expenses for the fiscal year ending September 30, 1999.

Application of D.C. Law 12- (D.C. Act 12-560). — Section 16 of D.C. Law 12- (D.C. Act 12-560) provided that the act shall apply as of October 27, 1998.

Delegation of Authority Under D.C. Act 12-75, the "Tax Revenue Anticipation Notes Emergency Act of 1997" ("the TRANs Act"). — See Mayor's Order 97-123, June 27, 1997 (44 DCR 4143).

Delegation of Authority Under D.C. Act 12-153, the "Fiscal Year 1998 Tax Revenue Anticipation Notes Emergency Act of 1997" ("the TRANs Act"). — See Mayor's Order 97-175, September 30, 1997 (44 DCR 5870).

Delegation of Authority Pursuant to D.C. Act 12-498, the "Fiscal Year 1999 Tax Revenue Anticipation Notes Second Emergency Act of 1998." — See Mayor's Order 98-173, November 5, 1998 (45 DCR 8200).

§ 47-330.1. Bond anticipation notes [Charter Provision].

(a) *Authorizing issuance.* —

(1) *In general.* — In anticipation of the issuance of general obligation bonds, the Council may by act authorize the issuance of general obligation notes to be known as bond anticipation notes in accordance with this section.

(2) *Purposes; permitting issuance of general obligation bonds to cover indebtedness.* — The proceeds of bond anticipation notes issued under this section shall be used for the purposes for which general obligation bonds may be issued under § 47-321, and such notes shall constitute indebtedness which may be refunded through the issuance of general obligation bonds under such section.

(b) *Maximum annual debt service amount.* — The act of the Council authorizing the issuance of bond anticipation notes shall set forth for the bonds anticipated by such notes an estimated maximum annual debt service amount

based on an estimated schedule of annual principal payments and an estimated schedule of annual interest payments (based on an estimated maximum average annual interest rate for such bonds over a period of 30 years from the earlier of the date of issuance of the notes or the date of original issuance of prior notes in anticipation of those bonds). Such estimated maximum annual debt service amount as estimated at the time of issuance of the original bond anticipation notes shall be included in the calculation required by § 47-313(b) while such notes or renewal notes are outstanding.

(c) *Permitted outstanding duration.* — Any bond anticipation note, including any renewal note, shall be due and payable not later than the last day of the third fiscal year following the fiscal year during which the note was originally issued.

(d) *General authority of Council.* — If provided for in [an] Act of the Council authorizing such an issue of bond anticipation notes, bond anticipation notes may be issued in succession, in such amounts, at such times, and bearing interest rates within the permitted maximum authorized by such Act.

(e) *Effective date of authorization acts; payments not subject to appropriation.* —

(1) *Effective date.* — Notwithstanding § 1-233(c)(1), any act of the Council authorizing the renewal of bond anticipation notes under subsection (c) [subsection (d)] or the issuance of general obligation bonds under § 47-321(a) to refund any bond anticipation notes shall take effect —

(A) if such act is enacted during a control year (as defined in § 47-393(4)), on the date of approval by the District of Columbia Financial Responsibility and Management Assistance Authority; or

(B) if such act is enacted during any other year, on the date of enactment of such act.

(2) *Payment not subject to appropriation.* — The fourth sentence of § 47-304 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any bond anticipation note issued under this section. (Dec. 24, 1973, 87 Stat. 806, Pub. L. 93-198, title IV, § 475, as added Aug. 5, 1997, 111 Stat. 771, Pub. L. 105-33, § 11507(a).)

Charter provisions. — This section of the D.C. Code is § 475 of the District Charter as enacted by Title IV of the District of Columbia Home Rule Act, December 24, 1973, 87 Stat. 820, Pub. L. 93-198. The District of Columbia Home Rule Act is set out in its entirety in Volume 1.

Effect of amendments. — Section 11507(a) of Pub. L. 105-33, 111 Stat. 771, added this section.

Effective date of Title XI of Pub. L. 105-33. — Section 11721 of Title XI of Pub. L. 105-33, 111 Stat. 786, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that except as otherwise provided in this title, the provisions of this title shall take effect on the later of October 1, 1997, or the day the District of Columbia Financial Responsibility and Management Assistance Authority certifies that the financial plan and budget for the District government for fiscal year 1998 meet the requirements of section 201(c)(1) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, as amended by this title.

§ 47-331. Payment of bonds and notes; special tax [Charter Provision].

Section references. — This section is referred to in §§ 1-2293.1, 1-2295.21, and 47-331.2.

§ 47-331.2. Payment of bonds and notes.

* * * * *

(c) Repealed.

* * * * *

(Aug. 5, 1997, 111 Stat. 777, Pub. L. 105-33, § 11601(b)(1)(B).)

Effect of amendments. — Section 11601(b)(1)(B) of Pub. L. 105-33, 111 Stat. 777, repealed (c).

§ 47-334. Revenue bonds and other obligations [Charter Provision].

(a)(1) Subject to paragraph (2) of this subsection, the Council may by act or by resolution authorize the issuance of taxable and tax-exempt revenue bonds, notes, or other obligations to borrow money to finance, refinance, or reimburse and to assist in the financing, refinancing, or reimbursing of or for capital projects and other undertakings by the District or by any District instrumentality, or on behalf of any qualified applicant, including capital projects or undertakings in the areas of housing; health facilities; transit and utility facilities; manufacturing; sports, convention, and entertainment facilities; recreation, tourism and hospitality facilities; facilities to house and equip operations of the District government or its instrumentalities; public infrastructure development and redevelopment; elementary, secondary and college and university facilities; educational programs which provide loans for the payment of educational expenses for or on behalf of students; facilities used to house and equip operations related to the study, development, application, or production of innovative commercial or industrial technologies and social services; water and sewer facilities (as defined in paragraph (5) of this subsection); pollution control facilities; solid and hazardous waste disposal facilities; parking facilities, industrial and commercial development; authorized capital expenditures of the District; and any other property or project that will, as determined by the Council, contribute to the health, education, safety, or welfare, of, or the creation or preservation of jobs for, residents of the District, or to economic development of the District, and any facilities or property, real or personal, used in connection with or supplementing any of the foregoing; lease-purchase financing of any of the foregoing facilities or property; and any costs related to the issuance, carrying, security, liquidity or credit enhancement of or for revenue bonds, notes, or other obligations, including, capitalized interest and reserves, and the costs of bond insurance, letters of credit, and guaranteed investment, forward purchase, remarketing, auction,

and swap agreements. Any such financing, refinancing, or reimbursement may be effected by loans made directly or indirectly to any individual or legal entity, by the purchase of any mortgage, note, or other security, or by the purchase, lease, or sale of any property.

(2) Any revenue bond, note, or other obligation issued under paragraph (1) of this subsection shall be a special obligation of the District and shall be a negotiable instrument, whether or not such revenue bond, note, or other obligation is a security as defined in § 28:8-102(1)(a) of title 28 of the District of Columbia Code.

(3) Any revenue bond, note, or other obligation issued under paragraph (1) of this subsection shall be paid and secured (as to principal, interest, and any premium) as provided by the act or resolution of the Council authorizing the issuance of such revenue bond, note, or other obligation. Any act or resolution of the Council, or any delegation of Council authority under subsection (a)(6) of this section, authorizing the issuance of revenue bonds, notes, or other obligations may provide for (A) the payment of such revenue bonds, notes, or other obligations from any available revenues, assets, property (including water and sewer enterprise fund revenues, assets, or other property in the case of bonds, notes, or obligations issued with respect to water and sewer facilities), and (B) the securing of such revenue bond, note, or other obligation by the mortgage of real property or the creation of a security interest in available revenues, assets, or other property (including water and sewer enterprise fund revenues, assets, or other property in the case of bonds, notes, or obligations issued with respect to water and sewer facilities).

(4)(A) In authorizing the issuance of any revenue bond, note, or other obligation under paragraph (1) of this subsection, the Council may enter into, or authorize the Mayor to enter into, any agreement concerning the acquisition, use, or disposition of any available revenues, assets, or property. Any such agreement may create a security interest in any available revenues, assets, or property, may provide for the custody, collection, security, investment, and payment of any available revenues (including any funds held in trust) for the payment of such revenue bond, note, or other obligation, may mortgage any property, may provide for the acquisition, construction, maintenance, and disposition of the undertaking financed or refinanced using the proceeds of such revenue bond, note, or other obligation, and may provide for the doing of any act (or the refraining from doing of any act) which the District has the right to do in the absence of such agreement. Any such agreement may be assigned for the benefit of, or made a part of any contract with, any holder of such revenue bond, note, or other obligation issued under paragraph (1) of this subsection.

* * * * *

(6)(A) The Council may by act delegate to any District instrumentality the authority of the Council under subsection (a)(1) of this section to issue taxable or tax-exempt revenue bonds, notes, or other obligations to borrow money for the purposes specified in this subsection. For purposes of this paragraph, the Council shall specify for what undertakings revenue bonds, notes, or other obligations may be issued under each delegation made pursuant to this

paragraph. Any District instrumentality may exercise the authority and the powers incident thereto delegated to it by the Council as described in the first sentence of this paragraph only in accordance with this paragraph and shall be consistent with this paragraph and the terms of the delegation.

(B) Revenue bonds, notes, or other obligations issued by a District instrumentality under a delegation of authority described in subparagraph (A) of this paragraph shall be issued by resolution of that instrumentality, and any such resolution shall not be considered to be an act of the Council.

(C) Nothing in this paragraph shall be construed as restricting, impairing, or superseding the authority otherwise vested by law in any District instrumentality.

(b) No property owned by the United States may be mortgaged or made subject to any security interest to secure any revenue bond, note, or other obligation issued under subsection (a)(1) of this section.

(c) Any and all such revenue bonds, notes, or other obligations issued under subsection (a)(1) of this section shall not be general obligations of the District, shall not be a pledge of or involve the faith and credit or taxing power of the District (other than with respect to any dedicated taxes) and shall not constitute a debt of the District, and shall not constitute lending of the public credit for private undertakings for purposes of § 1-233(a)(2).

* * * * *

(f) The fourth sentence of § 47-304 shall not apply to:

(1) Any amount (including the amount of any accrued interest or premium) obligated or expended from the proceeds of the sale of any revenue bond, note, or other obligations issued under subsection (a)(1) of this section;

(2) Any amount obligated or expended for the payment of the principal of, interest on, or any premium for any revenue bond, note, or other obligation issued under subsection (a)(1) of this section;

(3) Any amount obligated or expended pursuant to provisions made to secure any revenue bond, note, or other obligations issued under subsection (a)(1) of this section; and

(4) Any amount obligated or expended pursuant to commitments made in connection with the issuance of revenue bonds, notes, or other obligations for repair, maintenance, and capital improvements relating to undertakings financed through any revenue bond, note, or other obligation issued under subsection (a)(1) of this section.

* * * * *

(i) The revenue bonds, notes, or other obligations issued under subsection (a)(1) of this section are not general obligation bonds of the District government and shall not be included in determining the aggregate amount of all outstanding obligations subject to the limitation specified in § 47-313(b).

(j) The issuance of revenue bonds, notes, or other obligations by the District where the ultimate obligation to repay such revenue bonds, notes, or other obligations is that of one or more nongovernmental persons or entities may be authorized by resolution of the Council. The issuance of all other revenue bonds, notes, or other obligations by the District shall be authorized by act of the Council.

(k) During any control period (as defined in § 47-392.9), any act or resolution of the Council authorizing the issuance of revenue bonds, notes, or other obligations under subsection (a)(1) of this section shall be submitted to the District of Columbia Financial Responsibility and Management Assistance Authority for certification in accordance with § 47-392.4. Any certification issued by the Authority during a control period shall be effective for purposes of this subsection for revenue bonds, notes, or other obligations issued pursuant to such act or resolution of the Council whether the revenue bonds, notes, or other obligations are issued during or subsequent to that control period.

(l) The following provisions of law shall not apply with respect to property acquired, held, and disposed of by the District in accordance with the terms of any lease-purchase financing authorized pursuant to subsection (a)(1) of this section:

(1) Chapter 4 of Title 9.

(2) Subchapter III of Chapter 13 of Title 16.

(3) Any other provision of District of Columbia law that prohibits or restricts lease-purchase financing.

(m) For purposes of this section, the following definitions shall apply:

(1) The term "revenue bonds, notes, or other obligations" means special fund bonds, notes, or other obligations (including refunding bonds, notes, or other obligations) used to borrow money to finance, assist in financing, refinance, or repay, restore or reimburse moneys used for purposes referred to in subsection (a)(1) of this section the principal of and interest, if any, on which are to be paid and secured in the manner described in this section and which are special obligations and to which the full faith and credit of the District of Columbia is not pledged.

(2) The term "District instrumentality" means any agency or instrumentality (including an independent agency or instrumentality), authority, commission, board, department, division, office, body, or officer of the District of Columbia government duly established by an act of the Council or by the laws of the United States, whether established before or after August 5, 1997.

(3) The term "available revenues" means gross revenues and receipts, other than general fund tax receipts, lawfully available for the purpose and not otherwise exclusively committed to another purpose, including enterprise funds, grants, subsidies, contributions, fees, dedicated taxes and fees, investment income and proceeds of revenue bonds, notes, or other obligations issued under this section.

(4) The term "enterprise fund" means a fund or account for operations that are financed or operated in a manner similar to private business enterprises, or established so that separate determinations may more readily be made periodically of revenues earned, expenses incurred, or net income for management control, accountability, capital maintenance, public policy, or other purposes.

(5) The term "dedicated taxes and fees" means taxes and surtaxes, portions thereof, tax increments, or payments in lieu of taxes, and fees that are dedicated pursuant to law to the payment of the debt service on revenue bonds, notes, or other obligations authorized under this section, the provision and maintenance of reserves for that purpose, or the provision of working capital

for or the maintenance, repair, reconstruction or improvement of the undertaking to which the revenue bonds, notes, or other obligations relate.

(6) The term "tax increments" means taxes, other than the special tax provided for in § 47-331 and pledged to the payment of general obligation indebtedness of the District, allocable to the increase in taxable value of real property or the increase in sales tax receipts, each from a certain date or dates, in prescribed areas, to the extent that such increases are not otherwise exclusively committed to another purpose and as further provided for pursuant to an act of the Council. (1973 Ed., § 47-254; Dec. 24, 1973, 87 Stat. 809, Pub. L. 93-198, title IV, § 490; Dec. 28, 1977, 91 Stat. 1612, Pub. L. 95-218; Apr. 12, 1980, 94 Stat. 335, Pub. L. 96-235; Dec. 23, 1981, 95 Stat. 1493, Pub. L. 97-105, § 16; Oct. 15, 1982, 96 Stat. 1614, Pub. L. 97-328; Aug. 6, 1996, 110 Stat. 1696, Pub. L. 104-184, §§ 2(a), (b), (c)(1); Aug. 5, 1997, 111 Stat. 773, Pub. L. 105-33, § 11508.)

Section references. — This section is referred to in §§ 1-2293.2, 1-2295.1, 1-2295.18, 2-4011, 2-4012, 9-710, 40-852, 45-2116, 47-304, 47-310, 47-335, and 47-341.

Effect of amendments.

Section 11508 of Pub. L. 105-33, 111 Stat. 773, rewrote the section.

Oyster Elementary School Construction and Revenue Bonds. — Section 169 of Pub. L. 105-277, 112 Stat. ----, the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, provided that, notwithstanding § 1-233(c)(1) of the D. C. Code, the Oyster Elementary School Construction and Revenue Bond Act of 1998 [D.C. Law 12-174] shall take effect on October 21, 1998.

Sections 2 through 19 of D.C. Law 12-174, the Oyster Elementary School Construction and Revenue Bond Act of 1998, effective October 21, 1998, authorized the demolition of the James F. Oyster Elementary School and the construction of a new school, the lease or conveyance of a portion of the Oyster School site to a private developer, and the funding for construction of the new Oyster School facility through the issuance of revenue bonds by the District for the benefit of the District of Columbia Public Schools, with the payments on such revenue bonds secured through payment by the developer of a payment in lieu of taxes.

Protestant Episcopal Cathedral Foundation of the District of Columbia (Beauvoir, the National Cathedral Elementary School) Revenue Bond Project Approval Resolution of 1998. — Pursuant to Resolution 12-520, effective June 2, 1998, the Council authorized and provided for the issuance, sale, and delivery of up to $9,000,000 aggregate principal amount of District of Columbia Revenue Bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Protestant Episcopal Cathedral Foundation of the District of Columbia (Beauvoir, The National Cathedral Elementary School) in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

National Cable Satellite Corporation Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-492, effective May 5, 1998, the Council approved, on an emergency basis, the loan of proceeds from the issuance and sale of District of Columbia revenue bonds to the National Cable Satellite Corporation.

Lab School of Washington Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-494, effective May 5, 1998, the Council approved, on an emergency basis, the loan of proceeds from the issuance and sale of District of Columbia revenue bonds to The Lab School of Washington.

Lowell School Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-496, effective May 5, 1998, the Council approved, on an emergency basis, the loan of proceeds from the issuance and sale of District of Columbia revenue bonds to the Lowell School of Washington.

The HSC Foundation Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-545, effective June 16, 1998, the Council authorized and provided, on an emergency basis, for the issuance, sale and delivery of up to $20,000,000 aggregate principal amount of District of Columbia Revenue Bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the HSC Foundation in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Maret School Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-547, effective June 16, 1998, the Council authorized and provided, on an emergency basis, for the issu-

ance, sale and delivery of up to $16,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Maret School, Inc., in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Washington International School Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-549, effective June 16, 1998, the Council authorized and provided, on an emergency basis, for the issuance, sale and delivery of up to $10,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Washington International School in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Resources for the Future Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-551, effective June 16, 1998, the Council approved the resources for the Future Revenue Bond Project.

American Association of Homes and Services for the Aging Revenue Bonds Project Emergency Declaration Resolution of 1998. — Pursuant to Resolution 12-621, effective July 7, 1998, the Council declared the existence of an emergency with respect to the need to expeditiously adopt the American Association of Homes and Services for the Aging Revenue Bond Project Emergency Approval Resolution of 1998.

American Association of Homes and Services for the Aging Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-622, effective July 7, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $11,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the American Association of Homes and Services for the Aging in the financing, refinancing, or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Velocity Acquisition Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-624, effective July 7, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $6,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist Velocity Acquisition, LLC in the financing, refinancing, or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

The Presbyterian Home Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-626, effective July 7, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $30,500,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Presbyterian Home in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

American Council on Education Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-628, effective July 7, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $6,800,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the American Council on Education in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

John F. Kennedy Center for the Performing Arts Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-630, effective July 7, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $35,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the John F. Kennedy Center for the Performing Arts in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

NAS Title Holding, LLC Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-755, effective November 10, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $137 million aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist NAS Title Holding, LLC in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Medlantic/Helix Parent, Inc. Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-757, effective November 10, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $400 million aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the pro-

ceeds of such bonds to assist Medlantic Helix Parent, Inc. in the financing, refinancing or reimbursing of an authorized healthcare project pursuant to section 490 of the District of Columbia Home Rule Act.

Whitman-Walker Clinic Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-806, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $8,500,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Whitman-Walker Clinic, Inc. in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Association of American Medical Colleges Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-808, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $10,500,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Association of American Medical Colleges in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

American College of Obstetricians and Gynecologists Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-810, effective December 1, 1998, the Council authorized and provided, on an emergency basis, for the issuance, sale and delivery of up to $16,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the American College of Obstetricians and Gynecologists in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

Methodist Home of the District of Columbia Revenue Bond Project Emergency Aproval Resolution of 1998. — Pursuant to Resolution 12-812, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $17,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Methodist Home of the District of Columbia in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

American Society for Microbiology Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-814, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $20,460,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the American Society for Microbiology in the financing, refinancing or reimbursing of an authorized project pursuant to section 490 of the District of Columbia Home Rule Act.

National Osteoporosis Foundation Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-816, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $5,197,500 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the National Osteoporosis Foundation in the financing, refinancing or reimbursing of an authorized healthcare project pursuant to section 490 of the District of Columbia Home Rule Act.

Institute for International Economics Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-818, effective December 1, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $10,500,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist the Institute for International Economics in the financing, refinancing or reimbursing of an authorized healthcare project pursuant to section 490 of the District of Columbia Home Rule Act.

American University Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-849, effective December 15, 1998, the Council authorized and provided for the issuance, sale and delivery of up to $21,000,000 aggregate principal amount of District of Columbia revenue bonds in one or more series and to authorize and provide for the loan of the proceeds of such bonds to assist American University in the financing, refinancing or reimbursing of an authorized healthcare project pursuant to section 490 of the District of Columbia Home Rule Act.

Delegation of Authority under the District of Columbia Home Rule Act. — See Mayor's Order 98-95, June 16, 1998 (45 DCR 4571).

Subchapter II-B. Industrial Revenue Bond Forward Commitment Program.

§ 47-340.1. Revenue bonds and other obligations.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786, provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Howard University Revenue Bond Project Emergency Approval Resolution of 1998. — Pursuant to Resolution 12-419, effective March 3, 1998, the Council approved, on an emergency basis, the loan of proceeds from the issuance and sale of District of Columbia revenue bonds to Howard University.

Subchapter II-C. Industrial Revenue Bond Fees.

§ 47-340.20. Program fee.

The Mayor may charge a program fee to each entity on whose behalf the District of Columbia issues industrial revenue bonds authorized pursuant to § 47-334 in an amount sufficient to cover costs and expenses incurred by the District, including those incurred in connection with the issuance, sale, and delivery of bonds, the District's participation in monitoring the use of bond proceeds and compliance with contracts and public benefit requirements, the maintenance of official records of transactions, the assistance in the redemption, repurchase, and remarketing of the bonds, and other activities related to the loan and disposition of revenue bond proceeds. (Mar. 20, 1998, D.C. Law 12-60, § 502(b), 44 DCR 7378.)

Temporary addition of subchapter. — Section 502 of D.C. Law 12-59 added subchapter II-C.

Section 2001(b) of D.C. Law 12-59 provided that the act shall expire after 225 days of its having taken effect.

Section 2002 of D.C. Law 12-59 provided that the act shall apply as of October 1, 1997.

Emergency act amendments. — For temporary addition of subchapter II-C, see §§ 501 and 502 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see §§ 501 and 502 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

Section 2002 of D.C. Act 12-152 provided for the application of the act.

Legislative history of Law 12-59. — Law 12-59, the "Fiscal Year 1998 Revised Budget Support Temporary Act of 1997," was introduced in Council and assigned Bill No. 12-350. The Bill was adopted on first and second readings on September 8, 1997, and September 22, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-190 and transmitted to both Houses of Congress for its review. D.C. Law 12-59 became effective on March 20, 1998.

Legislative history of Law 12-60. — Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on September 8, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its review. D.C. Law 12-60 became effective on March 20, 1998.

Application of Law 12-60. — Section 2002 of D.C. Law 12-60 provided that the act shall apply as of October 1, 1997.

Industrial Revenue Bond Fees Act of 1997. — Section 501 of D.C. Law 12-60 provided that § 502 of the act may be cited as the "Industrial Revenue Bond Fees Act of 1997."

§ 47-340.21. Deposit of proceeds.

Program fees and the earnings thereon authorized under § 47-340.20 shall be deposited in an industrial revenue bond program fee account established pursuant to § 47-131(c)(4). (Mar. 20, 1998, D.C. Law 12-60, § 502(b), 44 DCR 7378.)

Temporary addition of subchapter. — See note to § 47-340.20.
Emergency act amendments. — See note to § 47-340.20.
Legislative history of Law 12-59. — See note to § 47-340.20.
Legislative history of Law 12-60. — See note to § 47-340.20.
Application of Law 12-60. — See note to § 47-340.20.
Industrial Revenue Bond Fees Act of 1997. — See note to § 47-340.20.

§ 47-340.22. Allocation of funds.

Subject to authorization in a Congressional appropriations act, funds credited to the Industrial Revenue Bond Program Fee Account shall be allocated annually to the office, agency, or department of the District government responsible for administering the industrial revenue bond program fees and earnings thereon in excess of $1,000,000 collected during the immediately preceding fiscal year. (Mar. 20, 1998, D.C. Law 12-60, § 502(b), 44 DCR 7378.)

Temporary addition of subchapter. — See note to § 47-340.20.
Emergency act amendments. — See note to § 47-340.20.
Legislative history of Law 12-59. — See note to § 47-340.20.
Legislative history of Law 12-60. — See note to § 47-340.20.
Application of Law 12-60. — See note to § 47-340.20.
Industrial Revenue Bond Fees Act of 1997. — See note to § 47-340.20.

§ 47-340.23. Use of funds allocated.

Funds allocated to the office, agency, or department described in § 47-340.22 may be used to defray costs of operating and administering the industrial revenue bond program and to further the purposes of § 47-334. (Mar. 20, 1998, D.C. Law 12-60, § 502(b), 44 DCR 7378.)

Temporary addition of subchapter. — See note to § 47-340.20.
Emergency act amendments. — See note to § 47-340.20.
Legislative history of Law 12-59. — See note to § 47-340.20.
Legislative history of Law 12-60. — See note to § 47-340.20.
Application of Law 12-60. — See note to § 47-340.20.
Industrial Revenue Bond Fees Act of 1997. — See note to § 47-340.20.

Subchapter III. Deposit of Public Funds.

§ 47-341. Definitions.

Repealed.

(1973 Ed., § 47-271; Oct. 26, 1977, D.C. Law 2-32, § 2, 24 DCR 3725; Oct. 8, 1981, D.C. Law 4-40, § 2(a), 28 DCR 3395; Sept. 26, 1984, D.C. Law 5-118, § 6(b), 31 DCR 4034; Mar. 7, 1991, D.C. Law 8-220, § 2, 38 DCR 199; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-56, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — Law 12-56, the "Financial Institutions Deposit and Investment Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-264, which was referred to the Committee on Economic Development. The Bill was adopted on first and second readings on September 22, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 17, 1997, it was assigned Act No. 12-177 and transmitted to both Houses of Congress for its review. D.C. Law 12-56 became effective on March 18, 1998.

Editor's notes. — Section 47-341 was also amended by § 11245(a) of Pub. L. 105-33, 111 Stat. 754. The amendment by Pub. L. 105-33 amended paragraph (21) to read as follows:

"(21) "Public funds" means all monies belonging to or under the control of the District, including, but not limited to, the federal payment, federal grants, taxes, fees, special assessments, all other monies received from the federal government and monies paid to or received by an agency or instrumentality of the District, or from any other source; provided, however, that before October 1, 1978, the term "public funds" does not include pension funds held by the District and; provided, further, that nothing in this subchapter shall be construed to require the reinvestment of securities owned by a pension fund on September 30, 1978, and; provided, further, that the term "public funds" does not include the pension funds for the public school teachers of the District and; provided, further, that the term "public funds" does not include any funds authorized to be established pursuant to § 47-3601 or any funds contributed to an irrevocable Section 401(a) Trust established pursuant to § 1-627.11."

§ 47-342. Mayor to invest or deposit certain funds.

Repealed.

(1973 Ed., § 47-272; Oct. 26, 1977, D.C. Law 2-32, § 3, 24 DCR 3725; Mar. 8, 1984, D.C. Law 5-50, § 2, 30 DCR 5916; July 22, 1992, D.C. Law 9-127, § 2, 39 DCR 3828; Mar. 16,1993, D.C. Law 9-185, § 2, 39 DCR 8221; June 28, 1994, D.C. Law 10-134, § 2, 41 DCR 2597; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-343. Selection of depositories and investments.

Repealed.

(1973 Ed., § 47-273; Oct. 26, 1977, D.C. Law 2-32, § 4, 24 DCR 3725; Mar. 4, 1981, D.C. Law 3-128, § 10, 28 DCR 246; Apr. 8, 1992, D.C. Law 9-91, § 2(a), 39 DCR 1365; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-344. Ranking of depositories; qualifying loans; information required to bid.

Repealed.

(1973 Ed., § 47-274; Oct. 26, 1977, D.C. Law 2-32, § 5, 24 DCR 3725; Oct. 8, 1981, D.C. Law 4-40, § 2(b), 28 DCR 3395; Mar. 16, 1989, D.C. Law 7-187, § 4, 35 DCR 8648; Apr. 8, 1992, D.C. Law 9-91, § 2(b), 39 DCR 1365; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-345. Limitation on amount.

Repealed.

(1973 Ed., § 47-275; Oct. 26, 1977, D.C. Law 2-32, § 6, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-345.1. Cashing government checks of District residents required.

Repealed.

(Oct. 8, 1981, D.C. Law 4-40, § 2(c), 28 DCR 3395; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-346. Required collateral and financial information.

Repealed.

(1973 Ed., § 47-276; Oct. 26, 1977, D.C. Law 2-32, § 7, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-347. Public disclosure of certain information; required reports by depositories and Mayor.

Repealed.

(1973 Ed., § 47-277; Oct. 26, 1977, D.C. Law 2-32, § 8, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-348. Termination of depositories or refusal of contracts; immediate withdrawal.

Repealed.

(1973 Ed., § 47-278; Oct. 26, 1977, D.C. Law 2-32, § 9, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-349. Powers of Mayor and District of Columbia Auditor; accountability of Auditor.

Repealed.

(1973 Ed., § 47-279; Oct. 26, 1977, D.C. Law 2-32, § 10, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

§ 47-350. Authorized staff for District of Columbia Auditor and Committee on Employment and Economic Development.

Repealed.

(1973 Ed., § 47-280; Oct. 26, 1977, D.C. Law 2-32, § 11, 24 DCR 3725; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 18, 1998, D.C. Law 12-567, § 2(a), 44 DCR 6933.)

Legislative history of Law 12-56. — See note to § 47-341.

Subchapter III-A. Financial Institutions Deposits and Investments.

§ 47-351.1. Definitions.

For the purposes of this subchapter, the term:

(1) "Bank" means an insured financial institution as defined in section 2 of the Federal Deposit Insurance Act, approved September 21, 1950 (64 Stat. 873; 12 U.S.C. § 1813), which:

(A) Accepts demand deposits or deposits that the depositor may withdraw by check or similar means for payment to third parties or others; and

(B) Is engaged in the business of making commercial loans.

(2) "Banking business" means the deposit or investment of District funds or the use of District funds for the provision of financial services.

(3) "Community Reinvestment Act" means the Community Reinvestment Act of 1977, approved October 12, 1977 (91 Stat. 1147; 12 U.S.C. §§ 2901-2907).

(4) "Compensating balances" means collected balances held by the depository to compensate the depository for the cost of financial services rendered.

(5) "Credit union" means an institution insured by the National Credit Union Administration, and either serving designated geographical areas within the District of Columbia or serving the employees of the District.

(6) "Deposit" means District funds which are held by a financial institution subject to withdrawal upon demand by the District or upon a check or

warrant of the District or the act of entrusting District funds into a financial institution.

(7) "District" means the government of the District of Columbia.

(8) "District funds" means money, currency, notes, or drafts belonging to or under the control of the District, including, but not limited to, the federal payment, federal grants, taxes, fees, special assessments, all other funds received from the federal government, and funds paid to or received by a board, agency, commission, institution, committee, or office of the District or from any other source. This does not include any assets of a pension, assets held by the District of Columbia Financial Responsibility and Management Assistance Authority, an employee deferred compensation program of the District, or an irrevocable trust established pursuant to § 1-627.11.

(9) "Eligible financial institution" means any bank or any brokerage firm registered with the United States Securities and Exchange Commission ("SEC") or any savings and loan association, savings bank, credit union, or any subsidiary or affiliate thereof meeting the requirements to become eligible to submit a bid pursuant to § 47-351.4.

(10) "Financial services" means those services performed by a financial institution in connection with the retention of deposits, including check payment, check clearing, reconciliation of accounts, check printing, the collection and transfer of taxes and fees, night depository services, custodial services, and other services that may be necessary for the efficient management of District funds.

(11) "Home Mortgage Disclosure Act" means the Home Mortgage Disclosure Act of 1975, approved December 31, 1975 (89 Stat. 1124; 12 U.S.C. § 2801 et seq.).

(12) "Insured financial institution" or "insured institution" means a bank, savings and loan association, savings bank, credit union, or any subsidiary or affiliate thereof.

(13) "Invest" means to commit District funds in order to gain profit or interest.

(14) "Investment" means property acquired with District funds for future profit or interest.

(15) "Investment grade obligation" means securities that have a minimum rating of BBB, Baa, or BBB- from Standard and Poor's, Moody's Investor Service, or Fitch Investor Service rating agencies that rate the securities.

(16) "Linked deposit" means limited deposits in an insured financial institution made pursuant to an authorization from the Mayor, or CFO pursuant to § 47-351.2(c), to waive the competitive bidding requirements of the act in order to make a deposit in return for that institution's commitment to make community development loans in low-to-moderate income areas.

(17) "Low-to-moderate income area" means a census tract in which more than 50% of the households have a median household income of less than 100% of the District's median household income based on the most recent decennial census.

(18) "Mayor" means the Mayor of the District of Columbia.

(19) "Mortgage loan" means a loan that is secured by residential real property.

(20) "Noninsured financial institution" means an investment advisor, investment banker, investment company, investment trust, or any other

company, subsidiary, or affiliate thereof designated by the Mayor, or the CFO during a control year.

(21) "Quasi-governmental corporation" means United States government-sponsored enterprises that issue investment-grade obligations. This includes, but is not limited to, banks for cooperatives, federal land banks, federal intermediate credit banks, federal farm credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley District, the Small Business Administration, or any such agency or enterprise that may be created.

(22) "Savings and loan association" means an institution organized as a savings and loan association under the laws of the United States, a state, or the District, the deposits of which are insured by the Federal Deposit Insurance Corporation.

(23) "Savings bank" means an institution organized as a savings bank under the laws of the United States, a state, or the District, the deposits of which are insured by the Federal Deposit Insurance Corporation.

(24) "Small business" means a business with annual gross sales or revenues of $5 million or less. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933; Apr. 20, 1999, D.C. Law 12-264, § 52(a), 46 DCR 2118.)

Cross references. — As to the requirement of compliance with this subchapter for any investment of moneys and securities from the special fund established for the purpose of makings payments in accordance with §§ 36-307(c) and (e), 36-308(6), and 36-319(b), see § 36-340.

Effect of amendments. — D.C. Law 12-264, in (20), validated a previously made technical correction.

Emergency act amendments. — For temporary addition of subchapter III-A, see § 2(c) of the Financial Institutions Deposit and Investment Emergency Amendment Act of 1997 (D.C. act 12-175, October 30, 1997, 44 DCR 6918), and see § 2(c) of the Financial Institutions Deposit and Investment Congressional Recess Emergency Amendment Act of 1998 (D.C. Act 12-281, February 25, 1998, 45 DCR 1707).

Section 5 of D.C. Act 12-281 provided for application of the act.

Legislative history of Law 12-56. — Law 12-56, the "Financial Institutions Deposit and Investment Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-264, which was referred to the Committee on Economic Development. The Bill was adopted on first and second readings on September 22, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 17, 1997, it was assigned Act No. 12-177 and transmitted to both Houses of Congress for its review. D.C. Law 12-56 became effective on March 18, 1998.

Legislative history of Law 12-264 — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

§ 47-351.2. Powers of the Mayor.

(a) The Mayor or the Mayor's designated officer shall invest, deposit, or obtain financial services for all District funds that the Mayor does not need for immediate disbursement.

(b) The Mayor may exercise any power that is necessary to implement and enforce this subchapter.

(c) During a control year, as defined in § 47-393(4), the powers exercised by the Mayor pursuant to this subchapter, except for § 47-351.16, shall be exercised by the Chief Financial Officer of the District of Columbia ("CFO"). (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

Delegation of authority under Law 5-50. — See Mayor's Order 84-82, May 4, 1984.

Companies and their subsidiaries or affiliates doing business in or with the Republic of South Africa or Namibia. — See Mayor's Order 90-115, August 14, 1990 and Mayor's Order 90-189, November 30, 1990.

Delegation of Authority Under D.C. Law 9-185, "Public Funds Investment Policy in Financial Institutions and Companies Making Loans to or Doing Business with Northern Ireland Amendment Act of 1992." — See Mayor's Order 93-76, June 16, 1993.

§ 47-351.3. General deposit and investment requirements.

(a) Unless otherwise provided by law, the Mayor, or the CFO pursuant to § 47-351.2(c), shall invest and deposit District funds in, and obtain financial services from, eligible financial institutions.

(b) The Mayor, or the CFO pursuant to § 47-351.2(c), shall determine what amount of District funds are needed immediately and maintain deposit funds in amounts great enough to satisfy that need. The Mayor, or the CFO pursuant to § 47-351.2(c), shall invest all other funds.

(c) The Mayor, or the CFO pursuant to § 47-351.2(c), shall invest District funds in:

(1) Bonds, bills, notes, or other obligations issued by the United States government;

(2) Federally insured negotiable certificates of deposit or other insured or uninsured evidences of deposit at a financial institution;

(3) Bonds, bills, notes, mortgage-backed or asset-backed securities, or other obligations of a quasi-governmental corporation;

(4) Prime banker acceptances that do not exceed 270 days maturity;

(5) Prime commercial paper that does not:

(A) Have a maturity that exceeds 180 days; and

(B) Exceed 10% of the outstanding commercial paper of the issuing corporation at the time of purchase;

(6) Investment grade obligations of the District or a state or local government;

(7) Repurchase agreements for the sale or purchase of securities by the District under the condition that, after a stated period of time, the original seller or purchaser will buy back or sell the securities at an agreed price that shall include interest;

(8) Investment grade asset-backed or mortgaged-backed securities; or

(9) Money market funds registered with the Securities and Exchange Commission and which meet the requirements of Rule 2(a)(7) of the Investment Company Act of 1940, approved August 22, 1940 (54 Stat 789; 15 U.S.C. § 80a-1 et seq.).

(d) The Mayor, or the CFO pursuant to § 47-351.2(c), shall not allow the amount of District funds deposited or placed for the provision of financial services in a single eligible financial institution to exceed the lesser of either:

(1) Twenty-five percent of the total assets of the eligible financial institution, exclusive of District funds; or

(2) Twenty-five percent of the total District funds available for deposit or investment as of the date of such deposit or placement and as of the end of each fiscal quarter thereafter. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.4. Eligibility requirements; bidding; awards process.

(a) To become eligible to submit a bid under this subsection:

(1) An insured institution shall provide the Mayor, or the CFO pursuant to § 47-351.2(c), with information from which the Mayor, or the CFO pursuant to § 47-351.2(c), can calculate a community development score under § 47-351.7. This information may include, but need not be limited to, current community development data, Community Reinvestment Act statement and evaluation with a minimum of "satisfactory" rating on its latest Community Reinvestment Act examination, and Home Mortgage Disclosure Act reports.

(2) A noninsured institution shall submit to the Mayor, or the CFO pursuant to § 47-351.2(c), a statement of Equal Employment Opportunity or Affirmative Action.

(b) Each year the Mayor, or the CFO pursuant to § 47-351.2(c), shall compile a list of eligible financial institutions that submit the information pursuant to the requirements of subsection (a) of this section.

(c) The Mayor, or the CFO pursuant to § 47-351.2(c), shall send the solicitations for bids to all financial institutions that are eligible. The Mayor, or the CFO pursuant to § 47-351.2(c), shall remove from the eligible list those financial institutions that the Mayor, or the CFO pursuant to § 47-351.2(c), has deemed to be financially unsound and those bidders that have put District funds at risk pursuant to § 47-351.13(a).

(d) In solicitations for bids, the Mayor, or the CFO pursuant to § 47-351.2(c), shall include the following information:

(1) In the case of deposits or investments:

(A) The term of the deposit or investments;

(B) The approximate amount available for deposit or investment;

(C) The evaluation criteria; and

(D) All other information required by the Mayor, or the CFO pursuant to § 47-351.2(c), or that is necessary for compliance with this subchapter.

(2) In the case of financial services:

(A) A list of the financial services needed;

(B) The evaluation criteria; and

(C) All other information required by the Mayor, or the CFO pursuant to § 47-351.2(c), or that is necessary for compliance with this subchapter.

(e) The Mayor, or the CFO pursuant to § 47-351.2(c), may solicit bids for either single financial services or groups of financial services.

(f) If applicable, a bidder shall provide the following information in a bid:

(1) The identity of the bidder;

(2) The minimum and maximum amount of District funds the bidder will accept;

(3) The rate of return;

(4) The type of financial services to be provided and the cost to the District for the financial services;

(5) The amount of the compensating balances, if any, and the rate of return on any deposit used for a compensating balance;

(6) A description of the experience and capacity of the financial institution to perform the banking business for which the bid is submitted;

(7) Information necessary to assess risk and liquidity; and

(8) Any other information required by the Mayor, or the CFO pursuant to § 47-351.2(c).

(g) The Mayor, or the CFO pursuant to § 47-351.2(c), shall make available to each bidder the notice of the bid award including the terms of the bid award.

(h) Two or more eligible financial institutions may submit a joint bid.

(i) The Mayor, or the CFO pursuant to § 47-351.2(c), may at any time prior to the notice of award withdraw a bid solicitation for good cause. The Mayor, or the CFO pursuant to § 47-351.2(c), shall notify any financial institution that has submitted a bid prior to the withdrawal of the bid solicitation.

(j) The Mayor, or the CFO pursuant to § 47-351.2(c), may retain or maintain deposits, investments, or financial services agreements at a financial institution which is a successor to the contractual agreement. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933; Apr. 20, 1999, D.C. Law 12-264, § 52(b), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 validated a previously made technical correction in (a)(2).

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

Legislative history of Law 12-264 — See note to § 47-351.1.

§ 47-351.5. Competition for banking business.

(a) Except as otherwise provided by §§ 47-351.9, 47-351.10, and 47-351.11, the Mayor, or the CFO pursuant to § 47-351.2(c), shall select eligible financial institutions with which to conduct the banking business of the District based on the highest composite score for a bid. If 2 or more eligible financial institutions receive the highest composite score, the Mayor, or the CFO pursuant to § 47-351.2(c), shall select the eligible financial institution with the highest community development score calculated under § 47-351.7.

(b) The Mayor, or the CFO pursuant to § 47-351.2(c), shall calculate the composite score of an eligible financial institution in the following manner:

(1) Eighty percent based upon a financial score, calculated under § 47-351.6; and

(2) Twenty percent based upon a community development score, calculated under § 47-351.7. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.6. Financial score.

The Mayor, or the CFO pursuant to § 47-351.2(c), shall calculate a financial score for each eligible financial institution. For each bid solicitation, the Mayor, or the CFO pursuant to § 47-351.2(c), shall decide how much weight and how many points to give each of the following elements to calculate the financial score:

(1) Investment and deposit bids based on the rate of return that a bidder offers;

(2) Financial services bids based on the cost of service;

(3) All bids based on an assessment of risk and financial condition;

(4) All bids based on the capacity of a bidder to perform and prior performance record; and

(5) Any other criteria required to evaluate a bid. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.7. Community development score.

(a) The Mayor, or the CFO pursuant to § 47-351.2(c), shall calculate the community development score by calculating a ratio of the eligible financial institution's performance for 1 or more of the criteria in each of the 3 categories under subsection (b) of this section; multiplying the ratio by the weight for each category listed in subsection (c) of this section; and then adding the weighted points for all 3 categories to produce the final community development score.

(b) The Mayor, or the CFO pursuant to § 47-351.2(c), shall calculate a ratio for an eligible financial institution's performance listed within the categories of mortgage lending, community development lending, and financial services. A ratio is the level of activity for a specific criterion divided by the institution's overall performance in the generic activity that includes the specific criterion. The criteria to be considered for mortgage lending are the total mortgage lending made in low-to-moderate income areas in the District and the total mortgage lending made in low-to-moderate income areas by third parties and purchased by the bidding financial institution in the secondary market; for community development lending are the total lending activity to small businesses located in low-to-moderate income areas in the District and the total lending to small businesses located in low-to-moderate income areas in the District by third parties and purchased by the financial institution in the secondary market; and for financial services is the number of branches in low-to-moderate income areas in the District.

(c) The Mayor, or the CFO pursuant to § 47-351.2(c), shall assign the following weighing factors to the numerical scores given under the categories listed in subsection (b) of this section, to calculate the community development score for an eligible financial institution:

(1) Forty percent for mortgage lending;

(2) Forty percent for community development lending; and

(3) Twenty percent for financial services.

(d) Noninsured institutions providing investment services are exempt from providing data for a community development score as prescribed in this section. Investment services from noninsured institutions shall be awarded on the basis of a financial score, as calculated under § 47-351.6.

(e) The Mayor, or the CFO pursuant to § 47-351.2(c), shall periodically issue a report on the community development efforts of the eligible financial institutions on the eligible bidder's list. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933; Apr. 20, 1999, D.C. Law 12-264, § 52(c), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264, validated a previously made technical correction in (d).

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

Legislative history of Law 12-264. — See note to § 47-351.1.

§ 47-351.8. Collateral and reporting requirements.

(a) Except for securities directly purchased without a repurchase agreement and money market funds, an eligible financial institution must at all times provide collateral equal to at least 102% of the District funds held by the eligible financial institution for deposits and investments that are not fully federally insured.

(b) The Mayor, or the CFO pursuant to § 47-351.2(c), may accept as collateral any combination of the following:

(1) Bonds, bills, or notes for which the interest and principal are guaranteed by the United States government;

(2) Securities of a quasi-governmental corporation; or

(3) Investment grade obligations of the District or a state or local government.

(c) The Mayor, or the CFO pursuant to § 47-351.2(c), may at any time classify the use of a particular type of collateral as ineligible.

(d) The Mayor, or the CFO pursuant to § 47-351.2(c), may at any time require that collateral exceed 102% of the District funds held for deposit or investment.

(e) The Mayor, or the CFO pursuant to § 47-351.2(c), shall require the eligible financial institution to place required collateral in a joint custody account established for the benefit of the District at the Federal Reserve Bank under procedures of the Federal Reserve Bank, or in an independent third-party insured institution. Collateral for investments may be placed at a third-party insured institution customer account in a Federal Reserve Bank with the approval of the Mayor, or the CFO pursuant to § 47-351.2(c).

(f) Upon written approval of the Mayor, or the CFO pursuant to § 47-351.2(c), an eligible financial institution may substitute collateral of greater or equivalent value from the various types listed in subsection (b) of this section.

(g) An eligible financial institution may not withdraw collateral previously pledged without the prior approval of the Mayor, or the CFO pursuant to § 47-351.2(c).

(h) An eligible financial institution shall submit to the Mayor, or the CFO pursuant to § 47-351.2(c), monthly verified reports that list all segregated collateral for District funds and its market value. The report shall also include the average daily balance of the amount of District funds on deposit or invested for the previous month. An insured institution shall submit copies of its quarterly call reports within 45 days after each fiscal quarter. A noninsured institution shall submit its Form 10K or annual financial statements within 60 days after each fiscal year. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933; Apr. 20, 1999, D.C. Law 12-264, § 52(d), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264, validated a previously made technical correction in (h).

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

Legislative history of Law 12-264 — See note to § 47-351.1.

§ 47-351.9. Linked deposits for community development lending.

(a) The Mayor, or the CFO pursuant to § 47-351.2(c), may make a deposit in an insured financial institution in return for a commitment by that institution to make specific community development loans in a low-to-moderate income area. The Mayor, or the CFO pursuant to § 47-351.2(c), shall determine the amount and scope of community development loans required to qualify for such linked deposits.

(b) When making a linked deposit, the Mayor, or the CFO pursuant to § 47-351.2(c), may accept a below-market interest rate that is within 3 % of the market rate interest if the insured financial institution provides an equivalent reduction in the interest rate charged for the community development lending to which the deposit is linked.

(c) The Mayor, or the CFO pursuant to § 47-351.2(c), may make deposits linked to either specific loans or loan types.

(d) An insured financial institution may submit to the Mayor, or the CFO pursuant to § 47-351.2(c), a linked deposit application that includes information about the proposed community development lending and any other information the Mayor, or the CFO pursuant to § 47-351.2(c), requires.

(e) If the Mayor, or the CFO pursuant to § 47-351.2(c), approves a linked deposit application, the Mayor, or the CFO pursuant to § 47-351.2(c), and the insured financial institution shall enter into an agreement that includes each of the following terms and conditions and any others the Mayor, or the CFO pursuant to § 47-351.2(c), may require:

(1) A requirement that the insured institution shall not assign or sell a loan made with the proceeds of a linked deposit without approval of the Mayor, or the CFO pursuant to § 47-351.2(c), as long as the linked deposit is in effect;

(2) A requirement that a delay in payment or default by a borrower receiving a linked deposit loan does not affect the agreement between the insured financial institution and the Mayor, or the CFO pursuant to § 47-351.2(c);

(3) The terms of the deposit;

(4) A requirement that the Mayor, or the CFO pursuant to § 47-351.2(c), shall monitor compliance with the agreement; and

(5) The terms of the community development loans lending effort.

(f) The total amount of linked deposits and community development program deposits shall not exceed 7% of the average annual investment balance of the latest audited fiscal year. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.10. Preservation of banking services.

(a) Without regard to the competitive bidding requirements of §§ 47-351.4 and 47-351.5, the Mayor, or the CFO pursuant to § 47-351.2(c), may place

deposits or investments at an insured financial institution for the purpose of maintaining banking services in a low-to-moderate income area in the District.

(b) If the Mayor, or the CFO pursuant to § 47-351.2(c), waives the requirements of §§ 47-351.4 and 47-351.5, the Mayor, or the CFO pursuant to § 47-351.2(c), shall execute a community development program agreement with the insured financial institution or certify that the insured financial institution is meeting the objectives of an existing community development program.

(c) For the purposes of this section only, a community development program agreement shall meet the requirements of § 26-804(d). (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.11. District funds reserved for certain insured institutions.

Without regard to the competitive bidding requirements of §§ 47-351.5 and 47-351.7, the Mayor, or the CFO pursuant to § 47-351.2(c), may reserve up to 1% of District funds available for deposit or investment in order to make an investment or a deposit with one or more insured financial institutions located in the District that have less than $350 million in assets. The amount available for deposit or investment is to be calculated based upon the prior year's average investment balance. In selecting an insured financial institution under this section, the Mayor, or the CFO pursuant to § 47-351.2(c), shall follow the provisions of § 47-351.4 and shall encourage the use of women-owned banks and federally or District chartered minority-owned banks certified by the District of Columbia Minority Business Opportunity Commission in accordance with § 1-1141 et seq. The amount of District funds deposited in any such institution shall not exceed the federally insured amount. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.12. Public disclosure.

(a) Except as provided in subsection (b) of this section, all information submitted by a financial institution to the Mayor, or the CFO pursuant to § 47-351.2(c), shall be available for public inspection and reproduction during regular business hours.

(b) Proprietary financial and commercial information of any financial institution shall be kept confidential.

(c) A breach of confidentiality shall be subject to the penalties set forth in § 47-351.15. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.13. Protection of District funds at risk.

(a) The Mayor, or the CFO pursuant to § 47-351.2(c), may take the action provided for in subsection (b) of this section to protect District funds if:

(1) A financial institution fails to return a deposit upon demand or upon the termination of or pursuant to the terms of an agreement;

(2) A financial institution fails to pay a valid check, draft, or warrant issued by the Mayor, or the CFO pursuant to § 47-351.2(c);

(3) A financial institution fails to honor a request for the electronic transfer of District funds;

(4) A financial institution fails to account for a check, draft, warrant, order, deposit, certificate, or money that the District entrusts to it;

(5) A financial institution fails to return an investment under the terms of an agreement or upon the termination of an agreement;

(6) A financial institution fails to perform under the terms of an agreement involving banking business;

(7) A financial institution fails to maintain the required collateral pursuant to § 47-351.8;

(8) A court or a federal, District, or state banking regulator orders a financial institution to refrain from making payments on its liabilities;

(9) A court or a federal, District, or state banking regulator appoints a conservator or receiver for the financial institution;

(10) The Mayor, or the CFO pursuant to § 47-351.2(c), determines that the financial institution is financially unsound;

(11) A financial institution fails to comply with this subchapter; or

(12) Any other action has occurred or is impending which the Mayor, or the CFO pursuant to § 47-351.2(c), decides would place District funds in jeopardy.

(b) If the Mayor, or the CFO pursuant to § 47-351.2(c), determines that any condition under subsection (a) of this section exists, the Mayor, or the CFO pursuant to § 47-351.2(c), may, without any further action:

(1) Withdraw or demand the return of District funds immediately;

(2) Take action to seize all collateral provided under section 9;

(3) Liquidate collateral and retain proceeds in the amount equal to District funds held by the financial institution plus liquidation costs;

(4) Direct the financial institution to immediately stop performing any financial services for the District;

(5) Terminate any agreement relating to banking business;

(6) Remove the financial institution from the eligible bidder's list; or

(7) Take other action deemed necessary for the protection of District funds. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.14. Check cashing; identification.

(a) An eligible financial institution shall cash checks issued by the District government without charge for both account and non-account holders.

(b) An insured institution may require a holder of a check meeting the requirements of subsection (a) of this section to show proper identification.

Proper identification is any form of identification as required by the bank in accordance with its rules and regulations. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.15. Penalties.

Any director, officer, manager, agent, or employee of an eligible financial institution who knowingly violates a provision of this subchapter may, upon conviction, be fined not less than $500 nor more than $2,000. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

§ 47-351.16. Rulemaking.

The Mayor, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code §1-1501 et seq.), shall issue rules to implement the provisions of this subchapter. (Mar. 18, 1998, D.C. Law 12-56, § 2(c), 44 DCR 6933.)

Emergency act amendments. — See note to § 47-351.1.

Legislative history of Law 12-56. — See note to § 47-351.1.

Subchapter IV. Reprogramming Policy.

§ 47-363. Council approval for reprogramming requests for appropriated or estimated nonappropriated authorities; procedure; monthly reprogramming summary; exclusions.

* * * * *

(h) The District of Columbia Board of Education, and the Board of Trustees of the University of the District of Columbia shall be excluded for appropriated authority and the District of Columbia Board of Education, the Board of Trustees of the University of the District of Columbia and the D.C. General Hospital Commission for estimated nonappropriated authority shall be excluded from the provisions of this section; provided, that reprogramming requests in excess of $50,000 at the control center level shall be submitted to the Mayor and the Council for review and comment prior to their transmittal to the Congress. (Sept. 16, 1980, D.C. Law 3-100, § 4, 27 DCR 3617; Apr. 30, 1982, D.C. Law 4-106, § 2, 29 DCR 1407; Apr. 3, 1984, D.C. Law 5-70, § 2(b), 31 DCR 628; Apr. 30, 1988, D.C. Law 7-104, § 34, 35 DCR 147; Apr. 18, 1996, D.C. Law 11-110, § 52, 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11245(b); Apr. 20, 1999, D.C. Law 12-264, § 52(e), 46 DCR 2118.)

Effect of amendments.
Section 11245(b) of Pub. L. 105-33, 111 Stat. 754, in (h), twice deleted "the District of Columbia courts," following "District of Columbia Board of Education."

D.C. Law 12-264, validated a previously made technical correction.

Legislative history of Law 12-264 — See note to § 47-351.1.

Subchapter V. Fund Accounting.

§ 47-373. Organization of fund structure.

Section references. — This section is referred to in §§ 9-402, 10-303, 40-301.1, 43-1807.1, and 47-372.

Subchapter VI. Funds Control.

§ 47-382. Definitions.

For the purposes of this subchapter, the term:

(1) "Agency" means the highest organizational structure of the District at which budgeting data is aggregated, but shall not include the District of Columbia Courts.

* * * * *

(Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11245(c)(1).)

Effect of amendments. — Section 11245(c)(1) of Pub. L. 105-33, 111 Stat. 754, in (1), added "but shall not include the District of Columbia Courts."

§ 47-383. Grant application procedure.

* * * * *

(b) The Trustees of the University of the District of Columbia, the Board of Education, and the D.C. General Hospital Commission shall submit to the Mayor two copies of the application and completed approval form, as an advisory notice, concurrent with submitting the application and completed approval form to a grant-making agency in accordance with rules and regulations issued pursuant to subsection (c) of this section.

* * * * *

(Aug. 5, 1997, 111 Stat. 754, Pub. L. 105-33, § 11245(c)(2).)

Effect of amendments. — Section 11245(c)(2) of Pub. L. 105-33, 111 Stat. 754, rewrote (b).

Subchapter VII. Financial Responsibility and Management Assistance.

Subpart A. Establishment and Organization of Authority.

§ 47-391.1. District of Columbia Financial Responsibility and Management Assistance Authority.

* * * * *

(b) *Membership.* —

* * * * *

(5) *Term of service.* —

* * * * *

(D) *Continuation of Service Until Successor Appointed.* — Upon the expiration of a term of office, a member of the Authority may continue to serve until a successor has been appointed.

* * * * *

(Apr. 17, 1995, 109 Stat. 100, Pub. L. 104-8, § 101; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 21, 1998, 112 Stat. 2681-149, Pub. L. 105-277, § 164.)

Section references. — This section is referred to in §§ 1-2295.1, 31-2852, 47-235, 47-304.1, 47-393, and 47-3401.4.

Effect of amendments. — Section 164 of Pub. L. 105-277 added (b)(5)(D).

Management reform. — Section 161 of Pub. L. 105-277 provided that notwithstanding any other provisions of law, funds allocated to management reform by the District of Columbia Financial Responsibility and Management Assistance Authority under Pub. L. 105-200 (111 Stat. 2159), as contained in the Authority's notification of June 24, 1998, shall remain available for management reform until September 30, 1999, provided that said funds shall not exceed $3,200,000.

Effect of change in powers or duties. — Plaintiff's constitutional rights were not violated when the District of Columbia Financial Responsibility and Management Assistance Authority transferred most of the powers and duties of the District's elected Board of Education to the Emergency Transitional Education Board of Trustees, because the First and Fifth Amendments are not violated if the powers and responsibilities of an elected office are changed or diminished. Shook v. District of Columbia Fin. Responsibility & Mgt. Assistance Auth., 964 F. Supp. 416 (D.D.C. 1997).

Power to run public schools. — Congress has delegated its plenary power to run the schools of the District to the District of Columbia Financial Responsibility and Management Assistance Authority. Shook v. District of Columbia Fin. Responsibility & Mgt. Assistance Auth., 964 F. Supp. 416 (D.D.C. 1997).

The District of Columbia Financial Responsibility and Management Assistance Authority had the statutory authority to transfer most of the powers and duties of the District's elected Board of Education to the Emergency Transitional Education Board of Trustees. Shook v. District of Columbia Fin. Responsibility & Mgt. Assistance Auth., 964 F. Supp. 416 (D.D.C. 1997).

§ 47-391.6. Funding for operation of Authority.

* * * * *

(d) *Use of interest on accounts for the District.* —

(1) *In general.* — Notwithstanding any other provision of this act, the Authority may transfer or otherwise expend any amounts derived from interest earned on accounts held by the Authority on behalf of the District of

Columbia for such purposes as it considers appropriate to promote the economic stability and management efficiency of the District government.

(2) *Spending not subject to appropriation by Congress.* — Notwithstanding subsection (a)(3) of this section, any amounts transferred or otherwise expended pursuant to paragraph (1) of this subsection may be obligated or expended without approval by Act of Congress. (Apr. 17, 1995, 109 Stat. 105, Pub. L. 104-8, § 106; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 782, Pub. L. 105-33, § 11711(a); Apr. 20, 1999, D.C. Law 12-264, § 52(f), 46 DCR 2118.)

Effect of amendments. — Section 11711(a) of Pub. L. 105-33, 111 Stat. 782, added (d).

D.C. Law 12-264 validated previously made technical corrections in (d).

Legislative history of Law 12-264 — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

"This act," referred to in (d)(1), is Title XI of Pub. L. 105-33, 111 Stat. 712, the National Capital Revitalization and Self-Government Improvement Act of 1997.

§ 47-391.8. Application of laws of District of Columbia to Authority.

Editor's notes. — The section heading for this section has been set forth above to reflect a capitalization change.

§ 47-391.9. Chief Management Officer.

(a) The Authority may employ a Chief Management Officer of the District of Columbia, who shall be appointed by the Chair with the consent of the Authority. The Chief Management Officer shall assist the Authority in the fulfillment of its responsibilities under the District of Columbia Management Reform Act of 1997, subtitle B of the National Capital Revitalization and Self-Government Improvement Act of 1997, title XI of Public Law 105-33, to improve the effectiveness and efficiency of the District of Columbia Government. The Authority may delegate to the Chief Management Officer responsibility for oversight and supervision of departments and functions of the District of Columbia Government, or successor departments and functions, consistent with the District of Columbia Management Reform Act of 1977, subtitle B of the National Captial Revitalization and Self-Government Improvement Act of 1997, title XI of Public Law 105-33. The Chief Management Officer shall report directly to the Authority, through the Chair of the Authority, and shall be directed in his or her performance by a majority of the Authority. The Chief Management Officer shall be paid at an annual rate determined by the Authority sufficient in the judgment of the Authority to obtain the services of an individual with the skills and experience required to discharge the duties of the office.

(b) *Employment contract.* — Notwithstanding any other provision of law, the employment agreement entered into as of January 15, 1998, between the Chief

Management Officer and the District of Columbia Financial Responsibility and Management Assistance Authority shall be valid in all respects. (Apr. 17, 1995, 109 Stat. 141, Pub. L. 104-8, § 109, as added Oct. 21, 1998, 112 Stat. 2681-148, Pub. L. 105-277, § 159.)

Subpart B. Establishment and Enforcement of Financial Plan and Budget for District Government.

§ 47-392.1. Development of financial plan and budget for District of Columbia.

* * * * *

(c) *Standards to promote financial stability described.* —

(1) *In general.* — The standards to promote the financial stability of the District government applicable to the financial plan and budget for a fiscal year are as follows:

(A) In the case of the financial plan and budget for fiscal year 1996, the expenditures of the District government for each fiscal year (beginning with fiscal year 1998) may not exceed the revenues of the District government for each such fiscal year.

(B) During fiscal years 1996 and 1997, the District government shall make continuous, substantial progress towards equalizing the expenditures and revenues of the District government for such fiscal years (in equal annual installments to the greatest extent possible).

* * * * *

(Aug. 5, 1997, 111 Stat. 779, Pub. L. 105-33, § 11602(a).)

Effect of amendments. — Section 11602(a) of Pub. L. 105-33, 111 Stat. 779, in (c)(1)(A), substituted "1998" for "1999"; and in (c)(1)(B), substituted "1996 and 1997" for "1996, 1997, and 1998."

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-392.2. Process for submission and approval of financial plan and annual District budget.

* * * * *

(f) [Omitted].

(g) [Omitted].

(h) [Omitted].

(i) *Expedited submission and approval of consensus budget and financial plan.* — Notwithstanding any other provision of this section, if the Mayor, the Council, and the Authority jointly develop a financial plan and budget for the fiscal year which meets the requirements applicable under § 47-392.1 and which the Mayor, Council, and Authority certify reflects a consensus among them:

(1) Such financial plan and budget shall serve as the budget of the District government for the fiscal year adopted by the Council under § 47-304; and

(2) The Mayor shall transmit the financial plan and budget to the President and Congress under such section.

(j) *Reserve.* — Beginning with fiscal year 2000, the plan or budget submitted pursuant to this Act shall contain $150,000,000 for a reserve to be established by the Chief Financial Officer for the District of Columbia and the District of Columbia Financial Responsibility and Management Assistance Authority; provided, that the reserve shall only be expended according to criteria established by the Chief Financial Officer and approved by the District of Columbia Financial Responsibility and Management Assistance Authority. (Apr. 17, 1995, 109 Stat. 109, Pub. L. 104-8, § 202; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 779, Pub. L. 105-33, § 11603(b); Oct. 21, 1998, 112 Stat. ----, Pub. L. 105-277, § 155; Apr. 20, 1999, D.C. Law 12-264, § 52(g), 46 DCR 2118.)

Effect of amendments. — Section 11603(b) of Pub. L. 105-33 added (i).

Section 155 of Pub. L. 105-277 added the subsection designated herein as (j).

D.C. Law 12-264 validated previously made technical corrections in (i).

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Comittee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

Application of § 11603(b) of Pub. L. 105-33. — Section 11603(c) of Title XI of Pub. L. 105-33, 111 Stat. 779, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that the amendment made by § 11603(b) shall apply with respect to fiscal years beginning with fiscal year 1998.

Editor's notes. — Prior to the addition of (i) by Pub. L. 105-33, (e) was the last subsection of this section. Public Law 105-33 made no disposition with respect to (f), (g), and (h), so those subsections have been set out as "Omitted."

§ 47-392.4. Restrictions on borrowing by District during control year.

(a) *Prior approval required.* —

* * * * *

(B) *Criteria for approval during remainder of fiscal year.* —

(ii) The District government is making appropriate progress toward meeting its responsibilities under this Act (and the amendments made by this Act).

* * * * *

(Apr. 17, 1995, 109 Stat. 119, Pub. L. 104-8, § 204; Sept. 30, 1996, 110 Stat. 3009 [1456, 1457], Pub. L. 104-208, § 5203(e)(1), (e)(2)(A); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Editor's notes. — Sub-subparagraph (a)(4)(B)(ii) has been set forth above to reflect changes made by the Codification Counsel.

§ 47-392.5. Deposit of annual federal contribution with Authority.

(a) *In general.* —

(1) *Deposit into escrow account.* — In the case of a fiscal year which is a control year, the Secretary of the Treasury shall deposit any Federal contribution to the District of Columbia for the year authorized under § 47-3406.2(b) into an escrow account held by the Authority, which shall allocate the funds to the Mayor at such intervals and in accordance with such terms and conditions as it considers appropriate to implement the financial plan for the year. In establishing such terms and conditions, the Authority shall give priority to using the Federal contribution for cash flow management and the payment of outstanding bills owed by the District government.

(2) *Exception for amounts withheld for advances.* — Paragraph (1) of this subsection shall not apply with respect to any portion of the Federal contribution which is withheld by the Secretary of the Treasury in accordance with § 47-3401.3(b)(2) to reimburse the Secretary for advances made under §§ 47-3401 to 47-3401.4(b)(1).

(b) *Expenditure of Funds from Account in Accordance with Authority Instructions.* — Any funds allocated by the Authority to the Mayor from the escrow account described in subsection (a)(1) of this section may be expended by the Mayor only in accordance with the terms and conditions established by the Authority at the time the funds are allocated. (Apr. 17, 1995, 109 Stat. 131, Pub. L. 104-8, § 205; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 777, Pub. L. 105-33, § 11601(b)(2)(A); Nov. 19, 1997, 111 Stat. 2186, Pub. L. 105-100, § 157(a)(1); Apr. 20, 1999, D.C. Law 12-264, § 52(h), 46 DCR 2118.)

Effect of amendments. — Section 157(a)(1) of Pub. L. 105-100, 111 Stat. 2186, in (a)(1), substituted "any Federal contribution" for "the annual Federal payment," substituted "section 11601(c)(2) of the Balanced Budget Act of 1997" for "Title V of the District of Columbia Self-Government and Governmental Reorganization Act," and substituted "Federal contribution for cash flow management" for "federal payment for cash flow management"; in (a)(2), substituted "Federal contribution" for "federal payment," substituted "section 605(b)(2) of title VI of the District of Columbia Revenue Act of 1939" for "§ 47-3401.3," and substituted "title VI of such Act" for "§§ 47-3401 through 47-3401.4"; and in (b), substituted "paragraph (1)" for "subsection (a)(1) of this section."

D.C. Law 12-264, validated previously made technical corrections in (a); and, in (b), substituted "subsection (a)(1) of this section" for "paragraph (1) of this subsection."

Legislative history of Law 12-264. — See note to § 47-392.2.

Effective date of Section 157(a) of Pub. L. 105-100. — Section 157(a)(3) of Pub. L. 105-100, 111 Stat. 2186, the District of Columbia Appropriations Act, 1998, provided that the amendments made by § 157(a) shall take effect as if included in the enactment of Pub. L. 105-33, 111 Stat. 251, the Balanced Budget Act of 1997.

Editor's notes. — Section 11601(b)(2)(A) of Pub. L. 105-33, 111 Stat. 777, the Balanced Budget Act of 1997, repealed this section. However, § 157(a)(1) of Pub. L. 105-100, 111 Stat. 2160, the District of Columbia Appropriations Act, 1998, reenacted and amended this section, effective as if included in the enactment of Pub. L. 105-33.

§ 47-392.7. Recommendations on financial stability and management responsibility.

Council Response to the District of Columbia Financial Responsibility and Management Assistance Authority Regulatory Reform Section 207 Recommendations

Emergency Resolution of 1998. — Pursuant to Resolution 12-673, effective August 24, 1998, the Council responded, on an emergency basis, to the regulatory reform section 207 recommendations made by the District of Columbia Financial Responsibility and Management Assistance Authority.

§ 47-392.9. Control periods described.

Section references. — This section is referred to in §§ 1-2295.13, 47-391.7, 47-392.21, 47-392.22, and 47-393.

§ 47-392.11. Authority to issue bonds.

References in text.
Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Subpart D. Other Duties of Authority.

§ 47-392.25. Disposition of certain school property.

* * * * *

(c) *Use of proceeds from disposition for school repair and maintenance.* —

(2) *Consultation.* — In disposing of a facility or property under this section, the Authority shall consult with the Superintendent of Schools of the District of Columbia, the Mayor, the Council, the Administrator of General Services, and education and community leaders involved in planning for an agency or authority that will design and administer a comprehensive long-term program for repair and improvement of District of Columbia public school facilities (as described in § 31-2853.52(a)).

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(a), 45 DCR 745.)

Effect of amendments.
D.C. Law 12-81 validated previously made technical corrections.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Editor's notes. — Subsection (c)(2) is set out to correct an error appearing in the bound volume.

Subpart E. Definitions.

§ 47-393. Definitions.

In this Act, the following definitions apply:

* * * * *

(5) The term "District government" means the government of the District of Columbia, including any department, agency or instrumentality of the

government of the District of Columbia; any independent agency of the District of Columbia established under part F of title IV of the District of Columbia Self-Government and Governmental Reorganization Act or any other agency, board, or commission established by the Mayor or the Council; the Council of the District of Columbia; and any other agency, public authority, or public benefit corporation which has the authority to receive monies directly or indirectly from the District of Columbia (other than monies received from the sale of goods, the provision of services, or the loaning of funds to the District of Columbia), except that such term does not include the Authority.

* * * * *

(Aug. 5, 1997, 111 Stat. 760, Pub. L. 105-33, § 11261(a).)

Section references. — This section is referred to in §§ 1-620.3, 1-1181.4, 1-2272, 1-2293.1, 1-2295.1, 1-3102, 31-123.1, 32-631, 47-313, 47-317.6, 47-328, and 47-3401.4.

Effect of amendments. — Section 11261(a) of Pub. L. 105-33, 111 Stat. 760, rewrote (5).

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Subpart F. Miscellaneous provisions.

§ 47-395. Review and revision of regulations; permit and application processes.

(a) *Review of current regulations by Authority.* —

(1) *In general.* — Not later than 6 months after the date of the enactment of this title, the District of Columbia Financial Responsibility and Management Assistance Authority shall complete a review of regulations of the District of Columbia in effect as of the date of the enactment of this title and analyze the extent to which such regulations unnecessarily and inappropriately impair economic development in the District of Columbia and the financial stability and management efficiency of the District of Columbia government. In carrying out such review, the Authority shall include an explicit reference to each recommendation made by the Business Regulatory Reform Commission pursuant to the Business Regulatory Reform Commission Act of 1994 (D.C. Code § 2-4101 et seq.), together with specific findings and conclusions with respect to each such recommendation. The Authority shall transmit the findings of its review to the Mayor, Council, and Congress.

(2) *Revision.* — Based on the review conducted under paragraph (1) of this subsection and taking into account actions by the Council and the Executive Branch of the District of Columbia government, the Authority shall take such additional actions as it considers appropriate to repeal or revise the regulations of the District of Columbia, in accordance with (and subject to the terms and conditions described in) § 47-392.7.

(b) *Survey and revision of permit and application processes.* —

(1) *In general.* — Not later than 6 months after the date of the enactment of this title, the Authority shall complete a review of the current processes of the District of Columbia for obtaining permits and applications of all types and

analyze the extent to which such processes and their completion times vary from the processes applicable in other jurisdictions. To the greatest extent possible, such review shall take into account the work and recommendations of the Business Regulatory Reform Commission pursuant to the Business Regulatory Reform Commission Act of 1994 (DC Code § 2-4101 et seq.) and other existing and ongoing public and private regulatory reform efforts. The Authority shall transmit the findings of its review to the Mayor, Council, and Congress.

(2) *Revision.* — Based on the review conducted under paragraph (1) of this subsection and taking into account actions by the Council and the Executive Branch of the District of Columbia government, the Authority shall take such additional actions as it considers appropriate to repeal or revise the permit and application processes (and their completion times) of the District of Columbia, in accordance with (and subject to the terms and conditions described in) § 47-392.7. In carrying out such repeals or revisions, the Authority shall seek to ensure that the average time required to obtain a permit or application from the District of Columbia is consistent with the average time for other similar jurisdictions in the United States.

(c) *Reports to Congress.* — Upon the expiration of the 6-month period which begins on the date of the enactment of this title and on a quarterly basis thereafter, the Authority shall submit a report to Congress describing the steps taken to carry out the requirements of this section and the effectiveness of the regulatory, permit, and application processes of the District of Columbia. (Aug. 5, 1997, 111 Stat. 780, Pub. L. 105-33, § 11701; Nov. 19, 1997, 111 Stat. 780, Pub. L. 105-100, § 157(d); Apr. 20, 1999, D.C. Law 12-264, § 52(i), 46 DCR 2118.)

Effect of amendments. — Section 157(d) of Pub. L. 105-100, 111 Stat. 2187, in (a)(1), rewrote the second sentence.

D.C. Law 12-264 validated previously made technical corrections in (a)(1), (a)(2), and (b)(2).

Legislative history of Law 12-264 — See note to § 47-392.2.

Effective date of Title XI of Pub. L. 105-33. — Section 11721 of Title XI of Pub. L. 105-33, 111 Stat. 786, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that except as otherwise provided in this title, the provisions of this title shall take effect on the later of October 1, 1997, or the day the District of Columbia Financial Responsibility and Management Assistance Authority certifies that the financial plan and budget for the District government for fiscal year 1998 meet the requirements of section 201(c)(1) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, as amended by this title.

Subchapter VII-A. Management Reform Plans.

§ 47-395.1. Management reform plans for District government.

Repealed.

(Aug. 5, 1997, 111 Stat. 731, Pub. L. 105-33, § 11102; Mar. 5, 1999, 113 Stat. 3, Pub. L. 106-1, § 3(a).)

§ 47-395.2. Procedures for development of plans.

Repealed.

(Aug. 5, 1997, 111 Stat. 731, Pub. L. 105-33, § 11103; Apr. 20, 1999, D.C. Law 12-264, § 52(j), 46 DCR 2118; Mar. 5, 1999, 113, Stat. 3, Pub. L. 106-1, § 3(a).)

Editor's notes. — Section 47-395.2 had been amended by § 52(j) of D.C. Law 12-264; however, effect was given to the repeal by Pub. L. 106-1.

§ 47-395.3. Implementation of plans.

Repealed.

(Aug. 5, 1997, 111 Stat. 732, Pub. L. 105-33, § 11104; Apr. 20, 1999, D.C. Law 12-264, § 52(k), 46 DCR 2118; Mar. 5, 1999, 113 Stat. 3, Pub. L. 106-1, § 3(a).)

Department heads report solely to Authority. — Section 1604(f)(2)(B) of Pub. L. 105-34, 111 Stat. 1049, provides that notwithstanding § 11104(b)(3) of the Balanced Budget Act of 1997 (former paragraph (b)(3) of this section), in carrying out any of the management reform plans under such section, the head of a department of the government of the District of Columbia shall report solely to the District of Columbia Financial Responsibility and Management Assistance Authority.

Editor's notes. — Section 47-395.3 had been amended by § 52(k) of D.C. Law 12-264; however, effect was given to the repeal by Pub. L. 106-1.

§ 47-395.4. Reform of powers and duties of department heads.

Repealed.

(Aug. 5, 1997, 111 Stat. 732, Pub. L. 105-33, § 11105; Apr. 20, 1999, D.C. Law 12-264, § 52(l), 46 DCR 2118; Mar. 5, 1999, 113 Stat. 3, Pub. L. 106-1, § 3(a).)

Construction of Law 12-124. — Section 301 of D.C. Law 12-124 provided, in part, that nothing in the act shall be construed as superseding the provisions of the National Capital Revitalization and Self-Government Improvement Act of 1997, approved Aug. 5, 1997 (P.L. 105-33; 111 Stat. 712), except that § 47-395.4(b)(3) is expressly superseded.

Editor's notes. — Section 47-395.4 had been amended by § 52(l) of D.C. Law 12-264; however, effect was given to the repeal by Pub. L. 106-1.

§ 47-395.5. Powers of Financial Responsibility and Management Authority unaffected.

Repealed.

(Aug. 5, 1997, 111 Stat. 734, Pub. L. 105-33, § 11106; Mar. 5, 1999, 113 Stat. 3, Pub. L. 106-1, § 3(a).)

Subchapter VIII. District of Columbia Convention Center and Sports Arena Authorization.

§ 47-396.1. Expenditure of revenues for Convention Center activities.

The fourth sentence of § 47-304 shall not apply with respect to the expenditure or obligation of any revenues of the Washington Convention Center Authority for any purpose authorized under the Washington Convention Center Authority Act of 1994 (D.C. Law 10-188). (Sept. 6, 1995, 109 Stat.

267, Pub. L. 104-28, § 101; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, 112 Stat. 1515, Pub. L. 105-227, § 1(a).)

Effect of amendments. — Section (1)(a) of Pub. L. 105-227 rewrote this section.

References in text. — The "Washington Convention Center Authority Act of 1994 (D.C. Law 10-188)," referenced in this section, is codified principally as Chapter 8 of Title 9.

Waiver of Congressional review. — For provisions waiving Congressional review of the Arena Tax Payment and Use Amendment Act of 1995, see § 301 of Pub. Law 104-28, 109 Stat. 270.

§ 47-398.3. No appropriation necessary for arena preconstruction activities.

References in text. — Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-398.6. Rule of construction regarding revenue bond requirements under Home Rule Act.

Nothing in the District of Columbia Convention Center and Sports Arena Authorization Act of 1995 may be construed to affect the application of section 490 of the District of Columbia Home Rule Act to any revenue bonds, notes, or other obligations issued by the Council of the District of Columbia or by any district instrumentality to which the Council delegates its authority to issue revenue bonds, notes, or other obligations under such section. (Aug. 12, 1998, 112 Stat. 1515, Pub. L. 105-227, § 1(b).)

References in text. — Section 490 of the District of Columbia Home Rule Act, referred to in this section, is codified as § 47-334.

The District of Columbia Convention Center and Sports Arena Authorization Act of 1995, referred to in this section, is Public Law 104-28.

CHAPTER 4. COLLECTION AND DISBURSEMENT OF TAXES.

Subchapter VI. Tax Revision Commission.

§ 47-463. Same — Composition; selection of Director.

Temporary amendment of section.

Section 2 of D.C. Law 12-79 amended (a) and (b) to read as follows:

"(a) The Commission shall be a nonpartisan Commission composed of 19 members drawn from experts in the field of taxation such as tax lawyers and public finance economists; several community representatives such as members of labor unions, public interest groups, civic associations, and tenant and housing associations; and representatives of important sectors of the business community such as real estate, banking, retailing, and public utilities.

"(b) Nine members of the Commission shall be appointed by the Mayor, and 10 members shall be appointed by the Council. The Council shall appoint the Chairperson of the Commission from among the Council-appointed members of the Commission. All appointments shall be made within 60 days of June 13, 1996. A vacancy shall be filled in the same manner in which its initial appointment was made."

Section 4(b) of D.C. Law 12-79 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary amendment of section, see § 2 of the Tax Revision Commission Establishment Emergency Amendment Act of 1996 (D.C. Act 11-435, October 30, 1996, 43 DCR 6184), § 2 of the Tax Revision Commission Establishment Congressional Review Emergency Amendment

Act of 1997 (D.C. Act 12-30, March 11, 1997, 44 DCR 1902), and § 2 of the Tax Revision Commission Establishment Second Emergency Amendment Act of 1997 (D.C. Act 12-216, December 5, 1997, 44 DCR 7620).

Section 4 of D.C. Act 12-30 provided for application of the act.

Section 4 of D.C. Act 12-216 provided for application of the act.

For temporary amendment of section, see § 2 of the Tax Revision Commission Establishment Congressional Recess Emergency Amendment Act of 1998 (D.C. Act 12-292, February 27, 1998, 45 DCR 1756).

Section 4 of D.C. Act 12-292 provided for the application of the act.

Legislative history of Law 12-79. — Law 12-79, the "Tax Revision Commission Establishment Temporary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-443. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-235 and transmitted to both Houses of Congress for its review. D.C. Law 12-79 became effective on March 24, 1998.

CHAPTER 8. REAL PROPERTY ASSESSMENT AND TAX.

Subchapter I. General Provisions.

Subchapter I. General Provisions.

§ 47-801. Declaration of purpose.

Section references. — This section is referred to in §§ 1-2272 and 1-2293.1.

§ 47-802. Definitions.

For the purposes of this chapter:

* * * * *

(8) The term "valuation date" means January 1 of the preceding real property tax year.

(9) The term "phased-in assessed value" means the assessed value which is increased each year of a 3-year cycle in increments of one-third the assessed value.

(10) The term "3-year cycle" means 3 continuous tax years for which the assessed value of real property shall be determined. (1973 Ed., § 47-622; Sept. 3, 1974, 88 Stat. 1051, Pub. L. 93-407, title IV, § 403; Dec. 18, 1979, D.C. Law 3-40, § 4, 26 DCR 1950; Nov. 17, 1981, D.C. Law 4-51, § 4, 28 DCR 4345; Oct. 8, 1983, D.C. Law 5-31, § 10(e), 30 DCR 3879; Aug. 6, 1993, D.C. Law 10-11, § 101(a), 40 DCR 4007; Sept. 30, 1993, D.C. Law 10-25, § 101(a), 40 DCR

5489; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(a), 44 DCR 4859.)

Effect of amendments. — D.C. Law 12-40 added (8), (9), and (10).

Legislative history of Law 12-40. — Law 12-40, the "Real Property Assessment Process and Tax Revenue Anticipation Notes Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-110, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 3, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 18, 1997, it was assigned Act No. 12-144 and transmitted to both Houses of Congress for its review. D.C. Law 12-40 became effective on October 23, 1997.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of Title I provisions after 3 years. — Section 105(a) of Title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Subchapter II. Authority and Procedure to Establish Real Property Tax Rates.

§ 47-812. Establishment of rates.

* * * * *

(b-2) Notwithstanding the provisions of subsection (a) of this section, the following real property tax rates are established for taxable real property in the District of Columbia for the tax year beginning October 1, 1997, and ending September 30, 1998:

(1) $0.2400 for each $100 of assessed value for Class 1 Property;
(2) $0.3850 for each $100 of assessed value for Class 2 Property;
(3) $0.4625 for each $100 of assessed value for Class 3 Property;
(4) $0.5375 for each $100 of assessed value for Class 4 Property; and
(5) $1.2500 for each $100 of assessed value for Class 5 Property.

* * * * *

(c-2) Pursuant to section 9 of the General Obligation Bond Act of 1996, effective October 1, 1996 (D.C. Law 11-162; 43 DCR 5432), the following real property special tax rates are established for taxable real property in the District of Columbia for the tax year beginning October 1, 1997, and ending September 30, 1998:

(1) $0.7200 for each $100 of assessed value for Class 1 Property;
(2) $1.1550 for each $100 of assessed value for Class 2 Property;
(3) $1.3875 for each $100 of assessed value for Class 3 Property;

(4) $1.6125 for each $100 of assessed value for Class 4 Property; and
(5) $3.7500 for each $100 of assessed value for Class 5 Property.

* * * * *

(June 10, 1998, D.C. Law 12-122, § 2(a), 45 DCR 2300.)

Effect of amendments.
D.C. Law 12-122 inserted (b-2) and (c-2).
Temporary amendment of section.
Section 2(a) of D.C. Law 12-61 inserted (b-2) and (c-2).
Section 4(b) of D.C. Law 12-61 provides that the act shall expire after 225 days of its having taken effect.
Temporary amendment of section — Section 2(a) of D.C. Law 12-123 inserted (b-2) and (c-2).
Section 5(b) of D.C. Law. 12-123 provides that the act shall expire after 225 days of its having taken effect.
Emergency act amendments.
For temporary amendment of section, see § 2 of the Real Property Tax Rates for Tax Year 1996 Emergency Amendment Act of 1995 (D.C. Act 11-148, October 26, 1995, 42 DCR 6054), § 2 of the Real Property Tax Rates for Tax Year 1996 Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-183, January 22, 1996, 43 DCR 376), § 2 of the Real Property Tax Rates for Tax Year 1997 Emergency Amendment Act of 1996 (D.C. Act 11-403, October 24, 1996, 43 DCR 5808), § 2 of the Real Property Tax Rates for Tax Year 1997 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-12, March 3, 1997, 44 DCR 1744), and § 2(a) of the Real Property Tax Rates for Tax Year 1998 Emergency Amendment Act of 1997 (D.C. Act 12-184, October 31, 1997, 44 DCR 6960).
For temporary amendment of section, see § 2(a) of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).
Section 4 of D.C. Act 12-299 provided for the application of the act.
Legislative history of Law 12-61. — Law 12-61, the "Real Property Tax Rates for Tax Year 1998 Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-404. The Bill was adopted on first and second readings on October 7, 1997, and November 4, 1997, respectively. Signed by the Mayor on November 13, 1997, it was assigned Act No. 12-194 and transmitted to both Houses of Congress for its review. D.C. Law 12-61 became effective on March 20, 1998.
Legislative history of Law 12-122. — Law 12-122, the "Real Property Tax Rates and Assessment Initiative Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-370. The Bill was adopted on first and second readings on February 3, 1998, and March 3, 1998, respectively. Signed by the Mayor on May 23, 1998, it was assigned Act No. 12-323 and transmitted to both Houses of Congress for its review. D.C. Law 12-122 became effective on June 10, 1998.
Legislative history of Law 12-123. — Law 12-123, the "Real Property Tax Rates and Assessment Initiative Temporary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-547. The Bill was adopted on first and second readings on _____, and _____, respectively. Signed by the Mayor on _____, it was assigned Act No. 12-324 and transmitted to both Houses of Congress for its review. D.C. Law 12-123 became effective on June 10, 1998.

§ 47-815. Submission and publication of proposed rates and certain assessed values.

(a) Except as provided in subsection (a-4) of this section, on or before the third Friday in August of each year, the Mayor shall publish in the District of Columbia Register proposed real property tax rates to be applied, during the tax year, to the classes of real property set forth in § 47-813. The Mayor shall certify the assessment roll and calculate the proposed rates pursuant to § 47-825.1(h). On or before September 15th of each year, the Mayor shall submit to the Council these same rates.

* * * * *

(a-4) Beginning with real property assessments for Tax Year 1999, and for each tax year thereafter, the Mayor shall estimate the assessment roll on or before September 15th of each year.

* * * * *

(Oct. 23, 1997, D.C. Law 12-40, § 101(b), 44 DCR 4859.)

Effect of amendments.

D.C. Law 12-40 added "Except as provided in subsection (a-4) of this section" to the beginning of (a); and added (a-4).

Emergency act amendments. — For temporary amendment of section, see § 2(a) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Emergency Amendment Act of 1996 (D.C. Act 11-407, October 28, 1996, 43 DCR 6329), and § 2(a) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-9, March 3, 1997, 44 DCR 1630).

Section 3 of D.C. Act 12-9 provided for the application of the act.

Legislative history of Law 12-40. — See note to § 47-802.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of Title I provisions after 3 years. — Section 105(a) of Title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

§ 47-818.1. Adoption of enumerated reports as comparison.

Pursuant to § 47-817, the Council of the District of Columbia ("Council") adopts the following reports as the Council's comparison of tax rates and burdens applicable to residential and nonresidential real property in the District of Columbia ("District") with the rates on property in jurisdictions in the vicinity of the District and as the Council's comparison of other major taxes:

(1) "Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison" (Government of the District of Columbia, June 1997); and

(2) "A Comparison of Tax Rates and Burdens in the Washington Metropolitan Area" (Government of the District of Columbia, June 1997). (Sept. 3, 1974, Pub. L. 93-407, title IV, § 415a, as added Oct. 1, 1987, D.C. Law 7-28, § 3, 34 DCR 5094; Sept. 29, 1988, D.C. Law 7-161, § 2(c), 35 DCR 5730; Mar. 16, 1989, D.C. Law 7-183, § 2(c), 35 DCR 7733; Oct. 19, 1989, D.C. Law 8-46, § 2(d), 36 DCR 5783; Sept. 27, 1990, D.C. Law 8-172, § 2(e), 37 DCR 4844; Mar. 7, 1992, D.C. Law 9-62, § 2(d), 38 DCR 7291; Oct. 7, 1992, D.C. Law 9-177, § 4, 39 DCR 5868; Jan. 26, 1994, D.C. Law 10-66, § 4, 40 DCR 7358; May 16, 1995, D.C. Law 10-255, § 40, 41 DCR 5193; Feb. 10, 1996, D.C. Law 11-86, § 3, 42 DCR 6798; Mar. 5, 1996, D.C. Law 11-98, § 1302, 43 DCR 5; Apr.

9, 1997, D.C. Law 11-217, § 3, 43 DCR 6076; Apr. 9, 1997, D.C. Law 11-222, § 3, 44 DCR 108; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 10, 1998, D.C. Law 12-122, § 2(b), 45 DCR 2300; June 10, 1998, D.C. Law 12-122, § 2(b), 45 DCR 2300.)

Effect of amendments.

D.C. Law 12-122 substituted "June 1997" for "June 1996" in (1) and (2).

Temporary amendment of section.

Section 2(b) of D.C. Law 12-61 substituted "June 1997" for "June 1996" in (1) and (2).

Section 4(b) of D.C. Law 12-61 provides that the act shall expire after 225 days of its having taken effect.

Section 2(b) of D.C. Law 12-123 substituted "June 1997" for "June 1996" in (1) and (2).

Section 5(b) of D.C. Law 12-123 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary amendment of section, see § 3 of the Real Property Tax Rates for Tax Year 1996 Emergency Amendment Act of 1995 (D.C. Act 11-148, October 26, 1995, 42 DCR 6054), § 3 of the Real Property Tax Rates for Tax Year 1996 Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-183, January 22, 1996, 43 DCR 376), and § 3 of the Real Property Tax Rates for Tax Year 1997 Emergency Amendment Act of 1996 (D.C. Act 11-403, October 24, 1996, 43 DCR 5808), see § 3 of the Real Property Tax Rates for Tax Year 1997 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-12, March 3, 1997, 44 DCR 1744), and see § 2(b) of the Real Property Tax Rates for Tax Year 1998 Emergency Amendment Act of 1997 (D.C. Act 12-184, October 31, 1997, 44 DCR 6960).

For temporary amendment of section, see § 2(b) of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

Section 4 of D.C. Act 12-299 provided for the application of the act.

Legislative history of Law 12-61. — See note to § 47-812.

Legislative history of Law 12-122. — See note to § 47-812.

Legislative history of Law 12-123. — See note to § 47-812.

§ 47-820. Submission and publication of proposed rates and certain assessed values.

(a)(1) Except as provided in paragraph (2) of this subsection, the assessed value of all real property shall be listed on the assessment roll for real property taxation purposes annually as provided in §§ 47-820 to 47-828.

(2) Beginning with the real property assessments for Tax Year 1999, and for each year thereafter, the assessed value of all real property shall be listed at least once every 3 years on the assessment roll for property taxation purposes as provided in §§ 47-820 to 47-828.

(3) The assessed value for all real property shall be the estimated market value of such property as of January 1st of the year preceding the tax year, as determined by the Mayor. In determining the estimated market value for various kinds of real property, the Mayor may do so manually or through the use of an automated system or systems such as the Computer-Assisted Mass Appraisal System. The Mayor shall take into account any factor that may have a bearing on the market value of the real property, including, but not limited to, sales information on similar types of real property, mortgage, or other financial considerations, reproduction cost less accrued depreciation because of age, condition, and other factors, income-earning potential (if any), zoning, and government-imposed restrictions. Assessments shall be based upon the sources of information available to the Mayor, which may include actual view.

* * * * *

(b) Except as provided in subsection (b-1) of this section, all real property shall be assessed no less frequently than once every 2 years, and as soon as

practicable such assessment shall be made annually. The Council may authorize and direct assessments to be made annually for some or all classes of real property, except that for fiscal year 1978, and for each fiscal year thereafter, all real property shall be assessed on an annual basis.

(b-1)(1) Beginning with tax year 1999 and for each tax year thereafter, all real property shall be assessed at least once every 3 years and the resulting assessment shall be in effect for the next 3 consecutive tax years unless the assessment is otherwise revised as a result of any of the following:

(A) An appeal filed pursuant to § 47-825.1;

(B) An administrative correction made in accordance with § 47-825.1;

(C) A supplemental assessment conducted pursuant to § 47-829;

(D) A substantive change in the use of the property;

(E) A change in the zoning for the area in which the property is located;

(F) A change in the classification of the real property;

(G) A substantial change occurs to the physical make up of the property; or

(H) A substantial error occurs in the assessment of the property.

(2) When real property is assessed pursuant to this section, any increase in the overall assessed value shall be phased-in over the 3-year period of a 3-year cycle.

* * * * *

(Oct. 23, 1997, D.C. Law 12-40, § 101(c), 44 DCR 4859.)

Effect of amendments.

D.C. Law 12-40 rewrote (a); added "Except as provided in subsection (b-1) of this section" to the beginning of (b); and added (b-1).

Emergency act amendments. — For temporary amendment of section, see § 102 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 101 of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 101 of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for application of the act.

For temporary amendment of section, see § 2(b) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Emergency Amendment Act of 1996 (D.C. Act 11-407, October 28, 1996, 43 DCR 6329), and § 2(b) of the District of Columbia Moratorium on the 1997 Real Property Assessments for Real Property Tax Year 1998 Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-9, March 3, 1997, 44 DCR 1630).

Section 3 of D.C. Act 12-9 provided for the application of the act.

Legislative history of Law 12-40. — See note to § 47-802.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Cost replacement method.

In the valuation of newly constructed commercial property, the replacement cost method should not be automatically rejected as a possibly valid approach. District of Columbia v. Square 345 Assocs., App. D.C., 706 A.2d 574 (1998).

"Capitalization rate" no longer definitive. — The trial court's valuation of commercial real property based on the "capitalization rate," as characterized in Rock Creek Plaza-Woodner Ltd. Partnership v. District of Columbia, 466 A.2d 857 (D.C. 1983), was remanded for reconsideration in light of the Court of

Appeals' holding in District of Columbia v. Rose Associates, 697 A.2d 1236 (D.C. 1997), that the capitalization rate was no longer definitive.

District of Columbia v. Square 345 Assocs., App. D.C., 706 A.2d 574 (1998).

§ 47-820.1. Same — Improved residential real property owned by cooperative housing association; reports by association; Mayor to issue rules.

Emergency act amendments.

For temporary addition of § 47-820.2, see § 2 of the Real Property Tax Reassessment Congressional Adjournment Emergency Act of 1997 (D.C. Act 12-11, March 3, 1997, 44 DCR 1741), and see § 2 of the Real Property Tax Reassessment Second Emergency Act of 1997 (D.C. Act 12-244, January 13, 1998, 45 DCR 652).

Section 5 of D.C. Act 12-11 provides for the application of the act.

Section 6 of D.C. Act 12-244 provided for application of the act.

§ 47-824. Same — Notice to taxpayer; contents.

(a) Except as provided in subsection (b) of this section, beginning as soon as possible after January 1, but no later than March 1, each owner of real property shall be notified of the assessment of his or her property for the next real property tax year. The notice, or the statement accompanying the notice, shall include:

(1) The address, lot, square, use, and class of the real property;

(2) The assessed value of the land and improvements (shown separately and in total) of the property for the next real property tax year and such amounts for the current real property tax year;

(3) The amount and percentage of change in assessed value for the next real property tax year over the current real property tax year;

(4) An indication of the reason for such change in assessment;

(5) A statement of appeal procedures pursuant to § 47-825.1(f);

(6) The citation to the regulations or orders under which the property was assessed;

(7) The location of the assessment roll and sale ratio studies referred to in §§ 47-823 and 47-825.1(h) and the hours during which the information is available; and

(8) An explanation of all special benefits, incentives, limitations, or credits which relate to real property taxes as a result of this or any other act. Included in said explanation shall be an easily understood description of the Property Tax Deferral Program, the property tax credit, the homestead deduction, and the incentives for the preservation of historic properties. Each description shall include, but not be limited to, application procedures and qualifying requirements. The title of each property tax relief program shall be capitalized, underlined, and printed in bold type.

(b)(1) Beginning with real property assessments for Tax Year 1999 and for each real property tax year thereafter, each owner of real property shall be notified of a proposed change in the assessed value of the owner's real property on or before March 1.

(2) A written notice of the proposed assessment shall be required if any of the following occurs:

(A) The assessed value of the property increases or decreases;

(B) The classification of the real property changes;

(C) An initial assessed value is established; or

(D) A revaluation or reclassification is made.

(3) The notice required pursuant to this subsection shall include the following information:

(A) The address, lot, square, use, and the classification of the real property;

(B) The current assessed value of the land and improvements (shown separately and in total) of the property;

(C) The proposed assessed value;

(D) The phased-in assessed value if the proposed assessed value is higher than the prior tax year's assessed value;

(E) An indication of the reason for any change in the assessment;

(F) A statement explaining the right of appeal procedures pursuant to § 47-825.1(f-1);

(G) Citation to the regulations or orders under which the property was assessed;

(H) The location of the assessment roll and sales ratio studies referred to in §§ 47-823 and 47-825.1(h-1) and the hours during which the information is available to the public; and

(I) An explanation of all special benefits, incentives, limitations, or credits which relate to real property taxes as a result of this chapter or any other law. (1973 Ed., § 47-645; Sept. 3, 1974, 88 Stat. 1055, Pub. L. 93-407, title IV, § 425; Oct. 13, 1978, D.C. Law 2-119, § 2, 25 DCR 1514; July 25, 1990, D.C. Law 8-146, § 2(c), 37 DCR 3707; Sept. 20, 1990, D.C. Law 8-160, § 2(d), 37 DCR 4653; Mar. 17, 1993, D.C. Law 9-241, § 2(c), 40 DCR 629; June 14, 1994, D.C. Law 10-127, § 5(e), 41 DCR 2050; May 16, 1995, D.C. Law 10-255, § 41, 41 DCR 5193; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 23, 1997, D.C. Law 12-40, § 101(d), 44 DCR 4859; Apr. 20, 1999, D.C. Law 12-264, § 52(m), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-40 added (b); and added "Except as provided in subsection (b)" to the beginning of (a).

D.C. Law 12-264 validated a previously made technical correction in (a).

Legislative history of Law 12-40. — See note to § 47-802.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of Title I provisions after 3 years. — Section 105(a) of Title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

§ 47-825.1. Public Advocate for Assessments and Taxation.

* * * * *

(d)

* * * * *

(4) Each decision of the Board concerning an appeal shall be in writing and shall contain a detailed statement of the basis for the decision. Each decision shall be signed by each Board member who participated in the hearing and deliberations and shall indicate whether a participating Board member agreed with or dissented from the decision of the panel.

* * * * *

(f-1) Beginning with real property assessments for Tax Year 1999 and for each tax year thereafter:

(1) A real property owner, may petition for an administrative review of the owner's proposed real property assessment, equalization, valuation, or classification on or before April 1 following the date of the notice of proposed assessment. The petition for an administrative review shall be filed, in writing, on a form and in a manner as the Mayor may prescribe.

(A) The Mayor shall have the authority to change any assessment or classification in accordance with a final determination made on a petition for administrative review.

(B) If the property is transferred to a new owner at a time that prevents the new owner from receiving a notice of proposed assessment on or before March 1, the new owner may petition for an administrative review of the assessment, equalization, valuation, or classification of the newly acquired property within 60 days from the date of transfer of the property. However, no petition for an administrative review may be filed after the July 1 that immediately precedes the tax year in which the assessment shall be in effect.

(2) If a real property owner is aggrieved by a final determination made pursuant to paragraph (1) of this subsection, the real property owner may file an appeal from the assessment, equalization, valuation, or classification with the Board. The appeal shall be filed within 30 days from the date of a notice of final determination on the petition for an administrative review. If a notice of final determination is not provided to the owner on or before August 1, the property owner may appeal the assessment, equalization, valuation, or classification with the Board on or before September 30.

(3)(A) A petition for an administrative review shall be a prerequisite for filing an appeal from an assessment, equalization, valuation, or classification with the Board.

(B) However, no petition for an administrative review shall be required before a real property owner may appeal an assessment, equalization, valuation, or classification to the Board if the property is transferred at a time that prevents the new owner from petitioning for an administrative review of the assessment, equalization, valuation, or classification on or before July 1. In this case, the new owner may appeal the assessment, equalization, valuation, or classification to the Board on or before September 30.

(4) An appeal shall be filed on a form prescribed by the Board. The form shall state clearly that all information and evidence in support of the appeal must be filed with the appeal form and that the owner is entitled to obtain, pursuant to paragraph (6) of this subsection, any response to the appeal filed by the Mayor. All information in support of the petition shall be submitted at the time the appeal is filed except that the petitioner shall have the right to rebut any evidence submitted by the Mayor in response to the appeal and the Board may request additional information it deems necessary.

(5) The Board shall have the authority to establish the assessed value of residential real property without a hearing when the Mayor and the real property owner agree upon the assessed value of the residential real property.

(6) The real property owner is entitled to obtain any response made by the Mayor to an appeal filed by the owner with the Board. The Mayor shall make the response available at a reasonable time upon the request of the real property owner and no less than 5 business days prior to a scheduled hearing. At least 15 business days prior to the scheduled hearing, the Board shall provide the Mayor with a copy of the appeal.

(7) Every decision filed by the Board shall be maintained by the Board for 3 years and shall be made available for examination and photocopying by any requestor. All costs associated with photocopying shall be paid for by the requestor. Nothing in this subsection shall affect the confidentiality of information as provided in § 47-821(d)(2).

(8) The Board shall notify the Mayor of any decision on an appeal from an assessment, equalization, valuation, or classification at the same time it notifies the property owner.

(f-2) Beginning with the real property assessments for Tax Year 1999 and for each tax year thereafter:

(1)(A) A real property owner may petition for an administrative review of the property's assessment, equalization, valuation, or classification on or before April 1 of the calendar year which immediately precedes the tax year in which the assessment or classification shall be in effect during the calendar year in which the property is not scheduled for reassessment, or if a notice of proposed assessment is not provided to the owner on or before March 1.

(B) A new owner may petition for an administrative review of the assessment, equalization, valuation, or classification of a newly acquired property within 60 days from the date of transfer of the property if the property is transferred to the new owner at a time that prevents the new owner from filing a request for an administrative review on or before April 1. However, no petition for an administrative review shall be filed after the July 1 immediately preceding the tax year in which the assessment or classification shall be in effect.

(2) If a real property owner is aggrieved by a final determination made on an administrative review conducted pursuant to paragraph (1) of this subsection, or if the property is transferred at a time that prevents the new owner from meeting the filing deadline for the administrative review, the real property owner may appeal the assessment, equalization, valuation, or classification to the Board and to the Superior Court of the District of Columbia in the same manner as provided in subsections (f-1) and (j-1) of this section.

* * * * *

(h) Repealed.

(h-1)(1) Effective October 1, 1998, the Mayor shall estimate the assessment roll in the District of Columbia. The estimate of the assessment roll shall be submitted to the Council of the District of Columbia by the Mayor on the same date the proposed real property tax rates are published.

(2) The Mayor may make an administrative or clerical correction to any assessment or correct any real property classification only for the current or immediately forthcoming tax year.

* * * * *

(j) Repealed.

(j-1) Beginning with real property assessments for Tax Year 1999 and for each tax year thereafter, except as provided in § 47-3305, within 6 months after March 30th following the calendar year in which a real property assessment, equalization, valuation, or classification was made, any taxpayer aggrieved by a real property assessment, equalization, valuation, or classification may appeal the real property assessment, equalization, valuation, or classification in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304, provided that, the taxpayer shall have first appealed the assessment, equalization, valuation, or classification to the Board as provided in subsections (f-1) and (f-2) of this section.

(k) Repealed.

* * * * *

(Oct. 23, 1997, D.C. Law 12-40, § 101(e), 44 DCR 4859.)

Effect of amendments.

D.C. Law 12-40 deleted the last sentence in (d)(4); inserted (f-1), (f-2), (h-1), and (j-1); and repealed (h), (j), and (k).

Temporary addition of § 3a to D.C. Law 11-269. — Section 2 of D.C. Law 12-11 added a § 3a to D.C. Law 11-269, providing for the application of the act.

Section 4(b) of D.C. Law 12-11 provides that the act shall expire after 225 days of its having taken effect.

Section 3 of D.C. Law 12-123 added a § 3a to D.C. Law 11-269, providing for the application of the act.

Section 5(b) of D.C. Law 12-123 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary addition of a § 3a to D.C. Law 11-269 regarding the application of that law, see § 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) and § 2 of the Assessments Initiative Procedures Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-134, August 1, 1997, 44 DCR 4664).

For temporary amendment of § 3a to D.C. Law 11-269 regarding the application of that law, as added by D.C. Law 12-11, 44 DCR 3614, see § 3 of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

Section 4 of D.C. Act 12-299 provided for the application of the act.

Legislative history of Law 12-11. — Law 12-11, the "Assessments Initiative Procedures Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-185. The Bill was adopted on first and second readings on April 1, 1997, and May 6, 1997, respectively. Signed by the Mayor on May 23, 1997, it was assigned Act No. 12-87 and transmitted to both Houses of Congress for its review. D.C. Law 12-11 became effective on September 5, 1997.

Legislative history of Law 12-40. — See note to § 47-802.

Legislative history of Law 12-123. — See note to § 47-812.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Application of Law 11-269. — Section 3a of D.C. Law 11-269, as added by § 3 of D.C. Law 12-122, provided that the provisions of the act shall apply to appeals from real property assessments for real property tax year 2000 and for each real property tax year thereafter.

Application of §§ 101(e)(3), 101(e)(5), and 101(e)(7) of D.C. Law 12-40. — Section 102 of D.C. Law 12-40, as amended by § 54 of D.C. Law 12-264, provided that §§ 101(e)(3), 101(e)(5), and 101(e)(7) shall apply as of Sept. 30, 1998. Sections 101(e)(3), 101(e)(5), and 101(e)(7) repealed (h), (j), and (k), respectively.

Application of Law 11-269. — Section 3 of D.C. Law 12-122 added an applicability clause to D.C. Law 11-269, providing that the act shall apply to appeals from real property assessments for real property tax year 2000 and for each real property tax year thereafter.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of Title I provisions after 3 years. — Section 105(a) of Title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

Notification of change in tax year definition. — The District's decision to notify only pro se petitioners challenging assessments and petitioners represented by an attorney handling only one real estate case in the District of a statutory change in definition of the tax year did not violate principles of equal protection; the decision was legitimate and nonarbitrary in that the District sought to notify those with less expertise. Midan Ltd. Partnership v. District of Columbia, App. D.C., 692 A.2d 1340 (1997).

§ 47-825.2. Public Advocate for Assessments and Taxation.

Temporary addition of section. — Section 2 of D.C. Law 12-125 added a new § 47-825.3 to read as follows:

"§ 47-825.3. Extension of time deadlines.

"For purposes of assessing the value of Class 1 and Class 2 real property pursuant to this chapter, the following rules shall apply for tax year 1997:

"(1) The period for notice of real property assessments required to be sent to the owners of Class 1 and Class 2 real property, pursuant to § 47-824, is extended to July 1, 1996.

"(2) The time for filing an appeal with the Board of Real Property Assessments and Appeals for the District of Columbia, pursuant to § 47-825.1(f)(1), is extended to September 30, 1996.

"(3) The period for the Board to mail a copy of its decision to the aggrieved taxpayer, as required by § 47-825.1(d)(4), is extended to October 30, 1996.

"(4) The time for the Board to present a revised assessment roll, pursuant to § 47-825.1(h), is extended to November 15, 1996.

"(5) Notwithstanding the provisions of § 47-825.1(j), no appeal to the Board shall be required before the taxpayer may appeal to the Superior Court of the District of Columbia when written notice of the real property assessment, equalization, or valuation was not given to the taxpayer by July 1, 1996.

"(6) If an owner of Class 1 or Class 2 real property receives more than 1 assessment, the assessment with the latest date shall be the final assessment for purposes of appeal. If the taxpayer does not appeal, the assessment with the latest date shall be the final assessment for tax year 1997.

"(7) Notice of appeal rights shall be published in the District of Columbia Register and in at least 1 District of Columbia newspaper of general circulation."

Section 6(b) of D.C. Law 12-125 provides that the act shall expire after 225 days of its having taken effect.

Temporary addition of § 3a to D.C. Law 11-269. — See note to § 47-825.1.

Emergency act amendments. — Section 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) provides for the application of D.C. Law 11-269.

For temporary addition of § 3a of D.C. Law 11-269 regarding the application of that law, see § 2 of the Assessments Initiative Procedures Emergency Amendment Act of 1997 (D.C. Act 12-68, May 1, 1997, 44 DCR 2864) and § 2 of the Assessments Initiative Procedures Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-134, August 1, 1997, 44 DCR 4664).

For temporary addition of § 47-825.3, see § 2 of the Real Property Tax Reassessment Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-293, February 27, 1998, 45 DCR 1758).

Section 6 of D.C. Act 12-293 provided for the application of the act.

For temporary amendment of § 3a to D.C. Law 11-269 regarding the application of that law, as added by D.C. Law 12-11, 44 DCR 3614, see § 3 of the Real Property Tax Rates and Assessment Initiative Emergency Amendment Act of 1998 (D.C. Act 12-299, March 4, 1998, 45 DCR 1780).

Section 4 of D.C. Act 12-299 provided for the application of the act.

For temporary addition of § 47-825.3, see § 2 of the Real Property Tax Reassessment and Cold Weather Eviction Emergency Amendment Act of 1999 (D.C. Act 13-18, February 17, 1999, 46 DCR 2354).

Section 6 of D.C. Act 13-18 provided for the retroactive application of the act.

Legislative history of Law 12-123. — See note to § 47-812.

Legislative history of Law 12-125. — Law 12-125, the "Real Property Tax Reassessment Tempoary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-473. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 26, 1998, it was assigned Act No. 12-275 and transmitted to both Houses of Congress for its review. D.C. Law 12-125 became effective on June 10, 1998.

Application of Law 11-269. — Section 3a of D.C. Law 11-269, as added by § 3 of D.C. Law 12-122, provided that the provisions of the act shall apply to appeals from real property assessments for real property tax year 2000 and for each real property tax year thereafter.

§ 47-825.3. Applicability of certain provisions; hearings open to public.

(a) Notwithstanding any other law, § 47-825.1(d)(5), the second sentence of § 47-825.1(e), and § 47-825.2 shall not apply until the Chief Financial Officer has determined that the implementation of those provisions will have no negative fiscal impact on the Office of Tax and Revenue, the Board of Real Property Assessments and Appeals, or on real property tax revenues collected by the District.

(b) Except as provided in § 47-821(d)(2), hearings shall be open to the public.

(c) This section shall expire upon notice to the Council by the Chief Financial Officer that he or she has made the determination required by subsection (a) of this section. (Apr. 20, 1999, D.C. Law 12-236, § 2(a), 46 DCR 660.)

Legislative history of Law 12-236. — Law 12-236, the "Drug Prevention and Children at Risk Tax Check-Off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

§ 47-830. New buildings; complaints and appeals.

* * * * *

(c-1) Beginning with the real property assessments for Tax Year 1999 and for each tax year thereafter:

(1)(A) A real property owner may petition for an administrative review of a supplemental assessment conducted between January 1 and June 30 in accordance with § 47-829 on or before October 1 following the date of the notice of supplemental assessment.

(B) A real property owner may petition for an administrative review of a supplemental assessment conducted between July 1 and December 31 in accordance with § 47-829, or on or before April 1 following the date of the notice of supplemental assessment.

(C) The petition for an administrative review shall be made in writing on a form and in a manner as the Mayor may prescribe.

(2)(A) Any real property owner aggrieved by a final determination made on an administrative review may appeal the supplemental assessment to the Board of Real Property Assessments and Appeals ("Board") within 30 days from the date of a notice of a final determination on an administrative review. The Board shall hear an appeal of the supplemental assessment only if a request for an administrative review was timely filed with the Mayor.

(B) No administrative review shall be required before a real property owner may appeal to the Board a supplemental assessment conducted between January 1 and June 30 if:

(i) The Mayor fails to notify the owner of the supplemental assessment on or before September 1; or

(ii) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before December 30 following the date of the notice of supplemental assessment.

(C) Under the circumstance described in subparagraph (B) of this paragraph, the owner may appeal the supplemental assessment to the Board on or before February 1 without first petitioning for an administrative review of the supplemental assessment.

(D) No administrative review shall be required before a real property owner may appeal to the Board a supplemental assessment conducted between July 1 and December 31 if:

(i) The Mayor fails to provide notice of the supplemental assessment on or before March 1; or

(ii) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before June 30.

(E) Under the circumstances described in subparagraph (D) of this paragraph, the owner may appeal the supplemental assessment to the Board on or before August 1 without first petitioning for an administrative review of the supplemental assessment.

(3)(A) A real property owner may appeal from a supplemental assessment conducted between January 1 and June 30 in accordance with subsection (b) of this section to the Superior Court of the District of Columbia within 6 months from October 15 following the year in which the assessment is made in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304. An appeal from the supplemental assessment filed with the Board shall be a prerequisite to filing an appeal with the Superior Court of the District of Columbia.

(B) A real property owner may appeal from the supplemental assessment conducted between July 1 and December 31 in accordance with subsection (b) of this section to the Superior Court of the District of Columbia within 6 months from April 15 following the year in which the assessment is made in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304. An appeal from the supplemental assessment filed with the Board shall be a prerequisite to filing an appeal with the Superior Court of the District of Columbia.

* * * * *

(Oct. 23, 1997, D.C. Law 12-40, § 101(f), 44 DCR 4859.)

Effect of amendments. — D.C. Law 12-40 added (c-1).

Legislative history of Law 12-40. — See note to § 47-802.

Expiration of Title I of D.C. Law 12-40. — Section 105(b) of D.C. Law 12-40 provided that Title I of that act shall expire 4 years from its effective date. D.C. Law 12-40 became effective on October 23, 1997.

Mayor authorized to issue rules. — Section 104 of D.C. Law 12-40 provided that the Mayor may promulgate rules necessary for the implementation of this title.

Audit of triennial assessment process. — Section 103 of D.C. Law 12-40 provided that at the end of the first triennial assessment cycle, an audit of the assessment process shall be conducted by an outside firm, under the auspices of the International Association of Assessing Officers, for the purposes of examining the methodology, procedures, and accuracy of real property assessments under the triennial assessment process. The results of the audit shall be provided to the Council of the District of Columbia.

Review of Title I provisions after 3 years. — Section 105(a) of Title I of D.C. Law 12-40 provided that after 3 years, the Committee on Finance and Revenue shall review the provisions of this title and make recommendations for their continuance, amendment, or termination.

§ 47-845.1. Tax deferral — Bureau of National Affairs.

Effect of amendments.

D.C. Law 12-81 validated a previously made technical correction.

Temporary amendment of section. — Section 2 of D.C. Law 12-18 made no change to the text of this section.

Temporary amendment of D.C. Law 11-250. — For temporary amendment of §§ 4 and 5 of D.C. Law 11-250, see §§ 4, 5, and 6 of D.C. Law 12-18.

Section 8 of D.C. Law 12-18 provides that the provisions of the act shall apply to the tax year beginning October 1, 1996, and ending September 30, 1997, and for each tax year thereafter through September 30, 2007.

Section 10(b) of D.C. Law 12-18 provides that the act shall expire 225 days after its having taken effect.

For temporary amendment of §§ 4 and 5 of D.C. Law 11-250, see § 901 of D.C. Law 12-59.

Section 2001(b) of D.C. Law 12-59 provides that the act shall expire after 225 days of its having taken effect.

Section 2002 of D.C. Law 12-59 provided that the act shall apply as of October 1, 1997.

Emergency act amendments. — For temporary addition of section, see § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1996 (D.C. Act 11-365, August 15, 1996, 43 DCR 4588), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), § 2 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 2 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor submit to the Council proposed legislation to establish comprehensive standards for the provision of incentives by the District government to maintain existing employers in the District and to attract new employers, see § 4 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658) and § 4 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary requirement that the Mayor not reduce or deter tax liability should the Mayor fail to submit proposed legislation to establish comprehensive standards to maintain existing employers in the District and to attract new employers, see § 5 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), and § 5 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996), see § 8(a) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), see § 8(b) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(a) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 9(b) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

Section 8 of D.C. Act 12-53 provides for application of the act.

For temporary amendment of section, see § 2 of the BNA Washington, Inc., Real Property Tax Deferral Legislative Review Emergency Amendment Act of 1997 (D.C. Act 12-103, July 2, 1997, 44 DCR 4199).

For temporary amendment of §§ 4 and 5 of D.C. Law 11-250, see § 901 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see § 901 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

Section 2002 of D.C. Act 12-152 provides for the application of the act.

Legislative history of Law 12-18 — Law 12-18, the "BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-135. The Bill was adopted on first and second readings on March 4, 1997, and May 6, 1997, respectively. Signed by the Mayor on May 23, 1997, it was assigned Act No. 12-84 and transmitted to both Houses of Congress for its review. D.C. Law 12-18 became effective on September 12, 1997.

Legislative history of Law 12-59. — Law 12-59, the "Fiscal Year 1998 Revised Budget Support Temporary Act of 1997," was introduced in Council and assigned Bill No. 12-350. The Bill was adopted on first and second readings on September 8, 1997, and September 22, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-190 and transmitted to both Houses of Congress for its review. D.C. Law 12-59 became effective on March 20, 1998.

Legislative history of Law 12-60. — Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on September 8, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its review. D.C. Law 12-60 became effective on March 20, 1998.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Proposed economic development incentives legislation. — Section 4 of D.C. Law 11-250, as amended by § 901(a) of D.C. Law 12-60, provides that the Mayor shall submit to the Council, not later than September 16, 1997, proposed legislation to establish comprehensive standards for the provision of incentives by the District government to maintain existing employers in the District and to attract new employers to the District.

Section 5 of D.C. Law 11-250, as amended by § 901(b) of D.C. Law 12-60, provides that if the Mayor does not submit the proposed legislation outlined in § 4 of the act, the Mayor shall not reduce or defer the tax liability, including interest and penalties, or negotiate, or enter into, an agreement for the reduction or deferment of any tax liability, including interest and penalties, of any taxpayer liable to the District for the payment of any tax. Section 5 also provides that if the Mayor does not submit the proposed legislation, one position in the Office of the Assistant City Administrator for Economic Development shall be abolished.

§ 47-848. Same — Transference to homeowners.

Temporary amendment of section. — Section 3 of D.C. Law 12-245 amended this section to read as follows:

"§ 47-848. Same — Transference of Ownership.

"The Council is hereby authorized to establish a program whereby title to properties acquired by tax sale pursuant to § 47-847 may, for whatever consideration or sum it deems appropriate, be transferred to persons, non-profit organizations or non-profit developers, meeting criteria which shall be established by the Council, and who: Live in the property for at least five (5) years, (for residential property owners) or maintain active ownership and legal possession of the property for at least 10 years and provide needed community services in the District for at least 10 years (for non-profit organizations or developers); and Give assurance of bringing the property into reasonable compliance with the building code in the District."

Section 5(b) of D.C. Law 12-245 provided that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary amendment of section, see § 3 of the Homestead Housing Preservation Emergency Amendment Act of 1998 (D.C. Act 12-556, January 12, 1999, 45 DCR 625).

Legislative history of Law 12-245. — Law 12-245, the "Homestead Housing Preservation Temporary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-880. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 24, 1998, it was assigned Act No.

12-582 and transmitted to both Houses of Congress for its review. D.C. Law 12-245 became effective on April 20, 1999.

§ 47-850. Same — Deductions from estimated market values of properties owned by single families or cooperative housing associations.

* * * * *

(e)

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(6)

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(B)(i) If any owner of real property subject to the provisions of this section who is required to notify the Mayor under this subsection of a termination of eligibility for any tax year fails to notify the Mayor (in such manner and at such time as the Mayor shall prescribe) of such termination, the deduction shall be disallowed for each such tax year and shall be taxed at the appropriate rate of taxation for that class. There shall be added to the tax a penalty of 10% of such tax for each such tax year.

(ii) Any owner who negligently fails to notify the Mayor of a termination of eligibility as required under this subsection shall be guilty of a misdemeanor and shall be fined not more than $1,000, or imprisoned for not more than 180 days, or both.

(iii) Any owner who willfully or knowingly fails to notify the Mayor of a termination of eligibility as required under this subsection shall be guilty of a misdemeanor and shall be fined not more than $5,000, or imprisoned for not more than 1 year, or both.

(C) The Mayor, pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code § 1-1501 et seq.), shall issue rules to implement the provisions of subparagraph (B) of this paragraph. Such rules shall ensure that the public is educated about the requirement and purposes of subparagraph (B) of this paragraph. In promulgating the rules, the Mayor shall direct that all pertinent application and general mailing information clearly and prominently reflect all relevant laws and regulations governing notice to the Mayor of termination of eligibility, including notice of all possible fines and penalties for failure to properly notify the Mayor of eligibility termination. Efforts to educate the public shall be multi-lingual and in alternative formats. The proposed rules shall be submitted to the Council for a 45-day review period, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or in part, by resolution within the 45-day review period, the proposed rules shall be deemed approved.

* * * * *

(Oct. 23, 1997, D.C. Law 12-38, § 2, 44 DCR 4852.)

Effect of amendments.

D.C. Law 12-38, in (e)(6), added (B)(ii) and (iii), and (C).

Legislative history of Law 12-38. — Law 12-38, the "Homestead Exemption Penalty Expansion Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-179, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 17, 1997, it was assigned Act No. 12-140 and transmitted to both Houses of Congress for its review. D.C. Law 12-38 became effective on October 23, 1997.

CHAPTER 9. TRANSFER TAX ON REAL PROPERTY.

§ 47-903. Imposition of tax; rate; returns; liability for tax.

Temporary amendment of section. — Section 2(b) of D.C. Law 12-4 repealed § 102 of D.C. Law 11-198, which had previously amended this section.

Section 4(b) of D.C. Law 12-4 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary repeal of § 102 of D.C. Act 11-360, see § 2(b) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Legislative history of Law 12-4. — Law 12-4, the "Fiscal Year 1997 Budget Support Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-103. The Bill was adopted on first and second readings on February 18, 1997, and March 4, 1997, respectively. Signed by the Mayor on March 19, 1997, it was assigned Act No. 12-45 and transmitted to both Houses of Congress for its review. D.C. Law 12-4 became effective on May 23, 1997.

CHAPTER 10. PROPERTY EXEMPT FROM TAXATION.

Sec.

§ 47-1002. Same — Exemptions.

Emergency act amendments. — For temporary amendment of section, see § 7(b) of the Correctional Treatment Facility Emergency Act of 1996 (D.C. Act 11-457, December 13, 1996, 44 DCR 156), and § 7(b) of the Correctional Treatment Facility Congressional Review Emergency Act of 1997 (D.C. Act 12-32, March 11, 1997, 44 DCR 1908).

§ 47-1035. The American Legion; lot 32 and 33 in square 185 and lot 01 in square 763.

The property situated in square 185 in the City of Washington, District of Columbia, described as lots 32 and 33, owned, occupied, and used by the American Legion, and the property situated in square 763 in the District of Columbia, described as lot 01, owned, occupied, and used by the Kenneth H.

Nash Post #8 American Legion, are hereby exempt from all taxation so long as these same properties continue to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemptions of church and school properties. (June 13, 1934, 48 Stat. 953, ch. 493; 1973 Ed., § 47-828; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-168, § 2, 45 DCR 5185.)

Effect of amendments. — D.C. Law 12-168 rewrote this section.

Legislative history of Law 12-168. — Law 12-168, the "Kenneth H. Nash Post # 8 American Legion Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-412, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-411 and transmitted to both Houses of Congress for its review. D.C. Law 12-168 became effective on October 16, 1998.

§ 47-1036. National Education Association.

Taxation of real property by the District of Columbia. — For provisions regarding taxation by the District of Columbia of real property of the National Education Association located in the District of Columbia, see § 158 of Pub. L. 105-100, 111 Stat. 2188, the District of Columbia Appropriations Act, 1998, codified as § 47-1036.1.

§ 47-1036.1. Same — Real property subject to District taxation.

Notwithstanding any provision of any federally granted charter or any other provision of law, the real property of the National Education Association located in the District of Columbia shall be subject to taxation by the District of Columbia in the same manner as any similar organization. (Nov. 19, 1997, 111 Stat. 2188, Pub. L. 105-100, § 158.)

§ 47-1037. Society of the Cincinnati; part of lot 5, lots 42, 43, 49, and 837 in square 67.

(a) The property situated in square no. 67 in the City of Washington, District of Columbia, described as lot no. 42, as per plat recorded in the Office of the Surveyor for the District of Columbia, in liber 27 at folio 135; lot no. 43, as per plat recorded in said Surveyor's office in liber 28 at folio 25; lot no. 49 as per plat recorded in said Surveyor's office in liber 40 at folio 15; and part of original lot no. 5 described as follows: beginning for the same at the northeast corner of said lot and running thence west along the south line of a public alley 30 feet wide 47 and seventeen one-hundredths feet to the east line of another public alley, 30 feet wide; thence south along the east line of said alley 74 feet; thence east 47 and seventeen one-hundredths feet to the west line of a public alley 15 feet wide; thence north along the west line of said alley 74 feet to the place of beginning; occupied by the Society of the Cincinnati, a corporation of the District of Columbia, with all the buildings and improvements thereon, and the contents thereof are hereby exempt from all taxes so long as the same is so occupied and used, subject to the provisions of § 47-1002, providing for the exemption of church and school property, subject to the proviso that said Society shall maintain therein a national museum for the custody and preservation of historical documents, relics, and archives, especially those

pertaining to the American Revolution, which museum shall be accessible to the public at such reasonable hours and under such regulations as may, from time to time, be prescribed by said Society; and subject to the further proviso that if any part of said property is sold, then the exemption as to said part and said part only shall determine and if any part of said property is leased then the exemption shall cease for so long and so long only as said part is so leased. This exemption to become effective on February 24, 1938.

(b) The real property known for assessment and taxation purposes as lot 837 in square 67 shall be exempt from real property tax so long as the property is owned by the Society of the Cincinnati, the property is used for the purposes of the Society of the Cincinnati, and the Society of the Cincinnati continues to meet the requirements set forth in section 2 of the Closing of a Public Alley in Square 67, S.O. 88-309, Act of 1990, effective March 6, 1991 (D.C. Law 8-215; 38 DCR 144). (Feb. 24, 1938, 52 Stat. 81, ch. 35; 1973 Ed., § 47-830; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-170, § 2(b), 45 DCR 5191.)

Effect of amendments. — D.C. Law 12-170 added (b).

Legislative history of Law 12-170. — Law 12-170, the "Society of the Cincinnati Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-545, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-413 and transmitted to both Houses of Congress for its review. D.C. Law 12-170 became effective on October 16, 1998.

§ 47-1039. Veterans of Foreign Wars; lots 38, 20, 19, and 841, square 757 and lot 0001 in square 2709.

(a) The property situated in square 757 in the City of Washington, District of Columbia, described as lots 38, 20, 19, and 841 owned by the Veterans of Foreign Wars of the United States, is hereby exempt with respect to taxable years beginning on and after July 1, 1959, from all taxation so long as the same is owned and occupied by the Veterans of Foreign Wars of the United States and is not used for commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009.

(b) The property situated in square 2709 in the District of Columbia, described as lot 0001, owned, occupied, and used by the Bethea-Welch Post 7284, Veterans of Foreign Wars, is hereby exempt from all taxation so long as this property continues to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemptions of church and school property. (July 19, 1954, 68 Stat. 493, ch. 543, § 1; Sept. 21, 1959, 73 Stat. 599, Pub. L. 86-333, § 1; Apr. 22, 1960, 74 Stat. 68, Pub. L. 86-430, § 1; 1973 Ed., § 47-832; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Oct. 16, 1998, D.C. Law 12-169, § 102(b), 45 DCR 5187.)

Effect of amendments. — D.C. Law 12-169 added "and lot 0001 in square 2709" in the section heading; and added (b).

Legislative history of Law 12-169. — Law 12-169, the "Bethea-Welch Post 7284, Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998, and Tax Increment Financing Authorization and National Capital Revitalization Corporation Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-531, which was referred to the Committee

on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-412 and transmitted to both Houses of Congress for its review. D.C. Law 12-169 became effective on October 16, 1998.

Bethea-Welch Post 7284 Tax Provisions. — Section 101 of D.C. Law 12-169 provided that Title I of the act, which amended this section, may be cited as the "Bethea-Welch Post 7284, Veterans of Foreign Wars Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998."

§ 47-1045. Prince Hall Freemason and Eastern Star Charitable Foundation, lot 0826 in square 0333.

Certain property located in the District of Columbia described as lot 0826 in square 0333 situated at 1000 "U" Street, N.W., together with improvements thereon and furnishings therein, with equitable and legal title in the name of the Prince Hall Freemason and Eastern Star Charitable Foundation, is hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the Prince Hall Freemason and Eastern Star Charitable Foundation and is not used for exclusively commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. (Oct. 16, 1998, D.C. Law 12-172, § 2, 45 DCR 5195.)

Legislative history of Law 12-172. — Law 12-172, the "Prince Hall Freemason and Eastern Star Charitable Foundation Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-590, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-415 and transmitted to both Houses of Congress for its review. D.C. Law 12-172 became effective on October 16, 1998.

§ 47-1046. American Legion, James Reese Europe Post No. 5, lot 33 in square 3508.

Certain property located in the District of Columbia described as lot 33 in square 3508 situated at 2027 North Capitol Street, N.E., together with improvements thereon and furnishings therein, with equitable and legal title in the name of the American Legion, James Reese Europe Post No. 5, is hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the American Legion, James Reese Europe Post No. 5 and is not used for exclusively commercial purposes, subject to the provisions of §§ 47-1005, 47-1007, and 47-1009. (Oct. 16, 1998, D.C. Law 12-171, § 2, 45 DCR 5193; Apr. 20, 1999, D.C. Law 12-264, § 52(m-1), 45 DCR 5193.)

Effect of amendments. — D.C. Law 12-264 substituted "2027 North Capitol Street, N.E." for "202 North Capitol Street, N.E."

Legislative history of Law 12-171. — Law 12-171, the "American Legion, James Reese Europe Post No. 5 Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-589, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on July 8, 1998, it was assigned Act No. 12-414 and transmitted to both Houses of Congress for its review. D.C. Law 12-171 became effective on October 16, 1998.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its reveiew. D.C. Law 12-264 became effective on April 20, 1999.

§ 47-1047. ARCH Training Center, lots 80, 81, and 949 in Square 5861.

The properties located in the District of Columbia described as lots 80, 81, and 949, in square 5861 situated at 747-775 Howard Road, S.E., owned, occupied, and used by the ARCH Training Center, are hereby exempt from all taxation so long as these same properties continue to be so owned and occupied, and not used for commercial purposes, subject to the provisions of § 47-1002, providing for exemption of certain real properties. (Mar. 26, 1999, D.C. Law 12-195, § 2, 45 DCR 7989.)

Legislative history of Law 12-195. — Law 12-195, the "ARCH Training Center Real Property Tax Exemption and Equitable Real Property Tax Relief Act of 1998," was introduced in Council and assigned Bill No. 12-548, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 30, 1998, and September 22, 1998, respectively. Signed by the Mayor on October 8, 1998, it was assigned Act No. 12-471 and transmitted to both Houses of Congress for its review. D.C. Law 12-195 became effective on March 26, 1999.

§ 47-1048. Shakespeare Theatre; lot 814, square 787.

(a) Beginning January 1, 1995, the property, real and personal, situated in square 787 in the District of Columbia, described as lot 814, owned, occupied, and used by the Shakespeare Theatre in the Nation's Capital is hereby exempt from all taxation so long as, and to the extent that, the same is owned and occupied by the Shakespeare Theatre and used for nonprofit residential purposes in support of theatrical and educational activities of the Theatre and subject to the provisions of § 47-1002.

(b) Any taxes paid in association with the real or personal property described in subsection (a) of this section prior to April 20, 1999 shall be refunded. (Apr. 20, 1999, D.C. Law 12-236, § 2(b), 46 DCR 660.)

Temporary addition of section. — Section 2 of D.C. Law 12-237 added a new § 47-1049 to read as follows:

"§ 47-1049. Lowell School, lot 80, in square 2745-F.

"The properties located in the District of Columbia described as lot 80, in square 2745-F, together with the improvements thereon, situated at 1626, 1630, 1636, 1638, and 1640 Kalmia Road, N.W., and 7775 17th Street, N.W., owned, occupied, and used by the Lowell School, are hereby exempt from all taxation so long as the same is used in carrying on the purposes and activities of the Lowell School, and not used for commercial purposes, subject to the provisions of § 47-1005, 47-1007, and 47-1009."

Section 5(b) of D.C. Law 12-237 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary addition of section, see § 2 of the Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Emergency Act of 1998 (D.C. Act 12-525, December 10, 1998, 45 DCR 9185), and § 2 of the Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Congressional Review Emergency Act of 1999 (D.C. Act 13-24, March 9, 1999, 46 DCR 2708).

Section 5 of D.C. Act 13-24 provides for the application of the act.

Legislative history of Law 12-236. — Law 12-236, the "Drug Prevention and Children at Risk Tax Check-Off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

Legislative history of Law 12-237. — Law 12-237, the "Lowell School, Inc., Real Property Tax Exemption and Equitable Real Property Tax Relief Temporary Act of 1998," was introduced in Council and assigned Bill No. 12-843. The Bill was adopted on first and second readings on November 10, 1998, and December 1,

1998, respectively. Signed by the Mayor on January 29, 1999, it was assigned Act No. 12-563 and transmitted to both Houses of Congress for its review. D.C. Law 12-237 became effective on April 20, 1999.

CHAPTER 12. SPECIAL ASSESSMENTS.

§ 47-1203. Same — Notice of levying; payment; interest; delinquency sale.

Emergency act amendments. — For temporary amendment of section, see § 204(a) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 204(a) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 204(a) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for the application of the act.

§ 47-1204. Condemnation proceedings; payment; interest; delinquency sale.

Emergency act amendments. — For temporary amendment of section, see § 204(b) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 204(b) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 204(b) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for application of the act.

§ 47-1205. Removal of nuisances; payment; interest; delinquency sale; redemption.

Emergency act amendments. — For temporary amendment of section, see § 204(c) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 204(c) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 204(c) of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for application of the act.

CHAPTER 13. REAL PROPERTY TAX SALES.

Sec.
47-1320. Delinquent taxpayers — bidding at tax sales prohibited.

§ 47-1304. Same — Deposit required; certificate of sale; tax deed; redemption.

Purchaser's remedies. — A tax sale purchaser has no remedy other than the statutory remedy of a refund with interest even when the District negligently allows redemption after the statutory redemption period has run. Stuart v. District of Columbia, App. D.C., 694 A.2d 49 (1997).

§ 47-1320. Delinquent taxpayers — bidding at tax sales prohibited.

(a) Except as provided in subsection (b) of this section, an owner of real property with delinquent real property taxes shall not bid on, or purchase, any other real property sold at tax sale in accordance with § 47-1303 or § 47-1314.

(b) An owner of real property with delinquent real property taxes that is being sold pursuant to § 47-1303 or § 47-1314 may bid on, or purchase, the real property if the owner pays all delinquent taxes, applicable penalties, and costs assessed against the real property.

(c) The Mayor is authorized to develop procedures and promulgate rules and regulations as may be necessary to carry out the provisions of this section. (Oct. 23, 1997, D.C. Law 12-37, § 2, 44 DCR 4850.)

Legislative history of Law 12-37 — Law 12-37, the "Real Property Tax Sale Amendment Act of 1997 ," was introduced in Council and assigned Bill No. 12-178, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 17, 1997, and July 1, 1997, respectively. Signed by the Mayor on July 17, 1997, it was assigned Act No. 12-139 and transmitted to both Houses of Congress for its review. D.C. Law 12-37 became effective on October 23, 1997.

CHAPTER 14. RESIDENTIAL REAL PROPERTY TRANSFER EXCISE TAX.

Subchapter I. Definitions.

§ 47-1401. Definitions.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(b), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

References in text. — Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Subchapter IV. Licensing of Dealers in Residential Real Property.

§ 47-1441. Definitions.

Repealed.

(1973 Ed., § 47-3316; July 13, 1978, D.C. Law 2-91, § 401, 24 DCR 9765; Mar. 10, 1983, D.C. Law 4-209, § 35(b)(2), 30 DCR 390; Apr. 30, 1988, D.C. Law 7-104, § 35(c), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-1442. General requirements.

Repealed.

(1973 Ed., § 47-3317; July 13, 1978, D.C. Law 2-91, § 402, 24 DCR 9765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1443. Persons prohibited from acquiring license; contents of applications.

Repealed.

(1973 Ed., § 47-3318; July 13, 1978, D.C. Law 2-91, § 403, 24 DCR 9765; Apr. 30, 1988, D.C. Law 7-104, § 35(c), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1444. Issuance and display of license.

Repealed.

(1973 Ed., § 47-3319; July 13, 1978, D.C. Law 2-91, § 404, 24 DCR 9765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1445. License expiration, fees and renewals; change in location of principal place of business.

Repealed.

(1973 Ed., § 47-3320; July 13, 1978, D.C. Law 2-91, § 405, 24 DCR 9765; Apr. 30, 1988, D.C. Law 7-104, § 35(c), (d), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1446. Maintenance of place of business; nonresidents.

Repealed.

(1973 Ed., § 47-3321; July 13, 1978, D.C. Law 2-91, § 406, 24 DCR 9765; Mar. 10, 1983, D.C. Law 4-209, § 35(b)(3), 30 DCR 390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(c), 45 DCR 745; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

§ 47-1447. Grounds for suspension or revocation of license.

Repealed.

(1973 Ed., § 47-3322; July 13, 1978, D.C. Law 2-91, § 407, 24 DCR 9765; Mar. 10, 1983, D.C. Law 4-209, § 35(b)(4), 30 DCR 390; Apr. 30, 1988, D.C. Law 7-104, § 35(e), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1448. Rescission of contracts or agreements; suspension or revocation procedures.

Repealed.

(1973 Ed., § 47-3323; July 13, 1978, D.C. Law 2-91, § 408, 24 DCR 9765; Mar. 10, 1983, D.C. Law 4-209, § 35(b)(5), 30 DCR 390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1449. Mayor to report certain violations to Commission.

Repealed.

(1973 Ed., § 47-3324; July 13, 1978, D.C. Law 2-91, § 409, 24 DCR 9765; Apr. 30, 1988, D.C. Law 7-104, § 35(f), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law

11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1450. Annual report by Commission.

Repealed.

(1973 Ed., § 47-3325; July 13, 1978, D.C. Law 2-91, § 410, 24 DCR 9765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1451. Regulations and violations thereof.

Repealed.

(1973 Ed., § 47-3326; July 13, 1978, D.C. Law 2-91, § 411, 24 DCR 9765; Mar. 10, 1983, D.C. Law 4-209, § 35(b)(6), 30 DCR 390; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

Subchapter V. Miscellaneous Provisions.

§ 47-1461. Annual report of costs and revenues.

Repealed.

(1973 Ed., § 47-3327; July 13, 1978, D.C. Law 2-91, § 501, 24 DCR 9765; Apr. 30, 1988, D.C. Law 7-104, § 35(g), 35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

§ 47-1462. Regulations.

Repealed.

(1973 Ed., § 47-3328; July 13, 1978, D.C. Law 2-91, § 502, 24 DCR 9765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

Subchapter VI. Severability; Effect of Repeal or Amendment of Other Provisions.

§ 47-1471. In general.

Repealed.

(1973 Ed., § 47-3329; July 13, 1978, D.C. Law 2-91, § 601, 24 DCR 9765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(a), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1441.

CHAPTER 15. TAXATION OF PERSONAL PROPERTY.

Subchapter I. General Provisions.

Subchapter I. General Provisions.

§ 47-1508. Exemptions.

(a) The following personal property shall be exempt from the tax imposed by this act:

* * * * *

(3)

* * * * *

(B) Beginning on October 1, 1994, the personal property of a toll telecommunication company, as defined in § 47-3901(10), irrespective of whether the property is used or consumed in furnishing a service, the charges from which are subject to the gross receipts tax imposed by § 47-2501(b), or Chapter 39 of this title. For the purposes of this sub-subparagraph, the phrase "personal property of a toll telecommunication company" shall not include office equipment or office furniture.

* * * * *

(D) Beginning on May 1, 1997, the personal property of a wireless telecommunication company, as defined in § 47-3901(12), irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to Chapter 39 of this title. For purposes of this subparagraph, the term "personal property" shall not include office equipment or office furniture.

* * * * *

(Apr. 30, 1998, D.C. Law 12-100, § 2(a), 45 DCR 1533.)

Effect of amendments.

D.C. Law 12-100, in (a)(3)(B), inserted "toll" preceding "telecommunication" twice, and substituted "§ 47-3901(10)" for "§ 47-3901(5)" in the first sentence; and added (a)(3)(D).

Legislative history of Law 12-100. — Law 12-100, the "Commercial Mobile Telecommunication Service Tax Clarification Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-425, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 27, 1998, it was assigned Act No. 12-276 and transmitted to both Houses of Congress for its review. D.C. Law 12-100 became effective on April 30, 1998.

Application of Law 12-100. — Section 4(a) of D.C. Law 12-100 provided that the tax imposed on wireless telecommunication companies shall apply as of May 1, 1997.

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through the effective date of this act not previously filed or paid shall be due by the 45th day after the effective date of this act.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

CHAPTER 16. ENFORCEMENT OF PERSONAL PROPERTY TAXES BY DISTRAINT OR LEVY.

Sec.
47-1603. Violations of certain provisions.
47-1604. Available remedies for collection of taxes and assessments.

§ 47-1603. Violations of certain provisions.

Any person or persons violating any of the provisions of §§ 47-1508, 47-1509, 47-1601 to 47-1605, and 47-2501 to 47-2506 shall be liable to a penalty of not exceeding $500 for each offense, said penalty to be imposed, upon conviction in the Superior Court of the District of Columbia, as other fines and penalties are imposed, and said Court is hereby invested with jurisdiction thereof; and in default of the payment of said penalty the person or persons so convicted shall be imprisoned, in the discretion of the Court, not exceeding 6 months. (July 1, 1902, 32 Stat. 622, ch. 1352, § 6, par. 18; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); 1973 Ed., § 47-1303; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(d), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81, substituted "47-1508, 47-1509" for "47-1501 to 47-1511."

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

§ 47-1604. Available remedies for collection of taxes and assessments.

(a) The remedies provided in §§ 47-1508, 47-1509, 47-1601 to 47-1605, and 47-2501 to 47-2506 for the collection of taxes on tangible personal property, shall be available also for the collection of taxes on intangible property.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(e), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81, in (a), substituted "47-1508, 47-1509" for "47-1501 to 47-1511."

Legislative history of Law 12-81. — See note to § 47-1603.

CHAPTER 18. INCOME AND FRANCHISE TAXES.

Subchapter I. Repeal of Prior Income Tax Law and Applicability of Subchapter; General Definitions.

§ 47-1801.2. Applicability of provisions — Taxable years.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 58, 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

§ 47-1801.4. General definitions.

For the purposes of this chapter and wherever appearing herein, unless otherwise required by the context the term:

* * * * *

(28A) The term "Internal Revenue Code of 1986" means the Internal Revenue Code of 1986 (100 Stat. 2085; 26 U.S.C. 1 et seq.), as amended through August 20, 1996. The provisions of the Internal Revenue Code of 1986 shall be effective on the same dates that they are effective for Federal tax purposes.

* * * * *

(Nov. 19, 1997, 111 Stat. 2187, Pub. L. 105-100, § 157(c).)

Effect of amendments.

Section 157(c) of Pub. L. 105-100, 111 Stat. 2187, rewrote (28A).

Emergency act amendments. — For temporary amendment of section, see § 2 of the District of Columbia Income and Franchise Act of 1947 Conformity Emergency Amendment Act of 1996 (D.C. Act 11-263, April 19, 1996, 43 DCR 2179), and see § 2 of the District of Columbia Income and Franchise Tax Act of 1947 Conformity Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-28, March 11, 1997, 44 DCR 1895).

For temporary amendment of section, see § 2 of the Tax Conformity Emergency Act of 1998 (D.C. Act 12-523, December 9, 1998, 45 DCR 9181), and § 2 of the Tax Conformity Emergency Act of 1999 (D.C. Act 13-31, March 16, 1999, 46 DCR 1993).

Subchapter V. Returns.

§ 47-1805.4. Same — Divulgence of information.

Temporary amendment of section. — Section 11 of D.C. Law 12-103 added (i) to read as follows:

"(i) Disclosure for paternity and support purposes. -- Notwithstanding any other provision of this section, the Mayor shall disclose, upon written or automated request, tax return or other related tax and revenue information to the agency that is responsible for administering or supervising the administration of the District's State Plan under title IV, part D, of the Social Security Act, approved January 4, 1975 (88 Stat. 2351; 42 U.S.C. § 651 et seq.), or the equivalent agency in another state. The Mayor shall only disclose a tax return or other related tax and revenue information that pertains to a child or spousal support obligor or obligee; a person seeking a paternity, child support, or spousal support order; or a person against whom a paternity, child support, or spousal support order is being sought. Tax return information that the Mayor obtains pursuant to a reciprocal exchange with a federal or state taxing authority shall be disclosed only with the consent of the taxing authority, to the extent that consent is required by federal law or the state law governing the taxing authority. Information shall be disclosed pursuant to this subsection only for purposes directly related to paternity establishment, or the establishment, modification, or enforcement of a child or spousal support order. For purposes of this subsection, the term "spousal support" pertains only to an obligation in which the spouse or former spouse is living with a child for whom the spousal support obligor also owes support."

Section 16(b) of D.C. Law 12-103 provides that the act shall expire after 225 days of its having taken effect.

Section 11(a) of D.C. Law 12-210 added (i) to read as follows:

"(i) Disclosure for paternity and support purposes. Notwithstanding any other provision of this section, the Mayor shall disclose, upon written or automated request, tax return or other related tax and revenue information to the agency that is responsible for administering or supervising the administration of the District's State Plan under title IV, Part D, of the Social Security Act, approved January 4, 1975 (88 Stat. 2351;42 U.S.C. § 651 et seq.), or the equivalent agency in another state. The Mayor shall only disclose a tax return or other related tax and revenue information that pertains to a child or spousal support obligor or obligee; a person seeking a paternity, child support, or spousal support order; or a person against whom a paternity, child support, or spousal support order is being sought. Tax return information that the Mayor obtains pursuant to a reciprocal exchange with a federal or state taxing authority shall be disclosed only with the consent of the taxing authority, to the extent that consent is required by federal law or the state law governing the taxing authority. Information shall be disclosed pursuant to this subsection only for purposes directly related to paternity establishment, or the establishment, modification, or enforcement of a child or spousal support order. For purposes of this subsection, the term "spousal support " pertains only to an obligation in which the spouse or former spouse is living with a child for whom the spousal support obligor also owes support".

Section 15(b) of D.C. Law 12-210 provided that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary amendment of section, see § 11 of the Child Support and Welfare Reform Compliance Emergency Amendment Act of 1997 (D.C. Act 12-222, December 23, 1997, 44 DCR 114) and § 11 of the Child Support and Welfare Reform Compliance Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-309, March 20, 1998, 45 DCR 1923), § 11(a) of the Child Support and Welfare Reform Compliance Second Emergency Amendment Act of 1998

(D.C. Act 12-439, August 12, 1998, 45 DCR 6110), § 11(a) of the Child Support and Welfare Reform Compliance Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-503, October 27, 1998, 45 DCR 8495), and § 11(a) of the Child Support and Welfare Reform Compliance Second Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-600, January 20, 1999, 46 DCR 1239).

Section 16 of D.C. Act 12-309 provides for the application of the act.

Section 15 of D.C. Act 12-503 provides for the application of the act.

For temporary repeal of D.C. Law 12-103, see § 13 of the Child Support and Welfare Reform Compliance Second Emergency Amendment Act of 1998 (D.C. Act 12-439, August 12, 1998, 45 DCR 6110).

Legislative history of Law 12-103. — The "Child Support and Welfare Reform Compliance Temporary Amendment Act of 1998," was retained by Council and assigned Bill No. 12-365, which was retained by counsel. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 30, 1998, it was assigned Act No. 12-279 and transmitted to both Houses of Congress for its review. D.C. Law 12-103 became effective on May 8, 1998.

Legislative history of Law 12-210. — Law 12-210, the "Child Support and Welfare Reform Compliance Temporary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-657. The Bill was adopted on first and second readings on July 7, 1998, and September 22, 1998, respectively. Signed by the Mayor on October 16, 1998, it was assigned Act No. 12-497 and transmitted to both Houses of Congress for its review. D.C. Law 12-210 became effective on April 13, 1999.

Subchapter VI. Tax on Residents and Nonresidents.

§ 47-1806.4. Same — Credits — In general.

Resident trust of District. — A trust determined to be a resident trust of the District was entitled to claim a tax credit in the amount of any income taxes paid to any state. District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

Subchapter VII. Tax on Corporations and Financial Institutions.

§ 47-1807.2. Same — Levy and rates.

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188. — Section 306(a) of D.C. Law 10-188 provided that the act shall expire 2 years after September 28, 1994, if the Board does not submit final financial requirements and a feasibility analysis to the Mayor and the Council as provided by § 9-707(h).

Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Audit of accounts and operation of Authority. — See note to § 47-1807.2a

§ 47-1807.2a. Same — Transfer of surtax to Convention Center Authority.

Repealed.

(July 16, 1947, 61 Stat. 331, ch. 258, art. I, title VII, § 2a, as added Sept. 28, 1994, D.C. Law 10-188, § 301(a)(2), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(a), 45 DCR 4826.)

Legislative history of Law 12-142. — Law 12-142, the "Washington Convention Center Authority Financing Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-379, which was referred to the Committee on Economic Development and the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on June 23, 1998, it was assigned Act No. 12-402 and transmitted to both Houses of Congress for its review. The legislation be-

came effective on August 12, 1998, the date that the President of the United States signed P.L. 105-227, which waived the 30-day Congressional review period for this law.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and 3 of the act shall apply as of October 1, 1998.

§ 47-1807.5. Reduction of tax credit for insurance premiums; exceptions.

Cited in District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

Subchapter VIII. Tax on Unincorporated Businesses.

§ 47-1808.3. Same — Levy and rates.

Section references. — This section is referred to in §§ 47-1803.3, 47-1805.2, 47-1806.1, 47-1806.4, 47-1808.3a, 47-1808.4, 47-1808.5, 47-3213, 47-3214, and 47-3215.

Legislative history of Law 10-128. — See note to § 47-1808.4.

Legislative history of Law 10-188. — See note to § 47-1807.2a.

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188. — Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Audit of accounts and operation of Authority. — See note to § 47-1807.2a.

§ 47-1808.3a. Same — Transfer of surtax to Convention Center Authority.

Repealed.

(July 16, 1947, 61 Stat. 331, ch. 258, art. I; title VIII, § 3a, as added Sept. 28, 1994, D.C. Law 10-188, § 301(b)(2), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(a), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-1807.2a.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and 3 of this act shall apply as of October 1, 1998.

Subchapter IX. Tax on Estates and Trusts.

§ 47-1809.1. Tax on estates and trusts — Residency definitions.

Resident trust created by will. — The District can treat a trust created by the will of one of its domiciliaries as a resident trust for purposes of taxation without violating the due process clause even though the trustee, trust assets, and beneficiaries are all located outside the District. District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

§ 47-1809.2. Same — Effect of residence or situs of fiduciary.

Cited in District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

§ 47-1809.3. Same — Imposition.

Resident trust created by will. — The District can treat a trust created by the will of one of its domiciliaries as a resident trust for purposes of taxation without violating the due process clause even though the trustee, trust assets, and beneficiaries are all located outside the District. District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

§ 47-1809.5. Same — Net income.

Resident trust of District. — A trust determined to be a resident trust of the District was entitled to claim a tax credit in the amount of any income taxes paid to any state. District of Columbia v. Chase Manhattan Bank, App. D.C., 689 A.2d 539 (1997).

Subchapter XII. Assessment and Collection; Time of Payment.

§ 47-1812.5. Determination of deficiency; protest by taxpayer; hearing; determination of taxable income; effect thereof.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

§ 47-1812.7. Payment of tax.

* * * * *

(4) *Employers.* — Every employer required to deduct and withhold tax under this chapter shall make a return of, and pay to the District, the tax required to be withheld under this chapter for such periods and at such times as the Mayor may prescribe.

* * * * *

(July 16, 1947, 61 Stat. 353, ch. 258, art. I, title XII, § 7; Mar. 31, 1956, 70 Stat. 71, ch. 154, § 10; Mar. 2, 1962, 76 Stat. 10, Pub. L. 87-408, § 201; Aug. 2, 1968, 82 Stat. 612, Pub. L. 90-450, title II, § 203(a); 1973 Ed., § 47-1586f; Mar. 6, 1979, D.C. Law 2-158, § 4, 25 DCR 7002; Sept. 13, 1980, D.C. Law 3-92, § 502(a), 27 DCR 3390; July 24, 1982, D.C. Law 4-131, § 104, 29 DCR 2418; Apr. 9, 1997, D.C. Law 11-198, § 103(a), 43 DCR 4569; Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 9, 1997, D.C. Law 11-255, § 59, 44 DCR 1271.)

Temporary amendment of section. — Section 2(c) of D.C. Law 12-4 repealed § 103(a) of D.C. Law 11-198 which had previously amended this section.

Section 4(b) of D.C. Law 12-4 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary repeal of § 103(a) of D.C. Law 11-198, see § 2(c) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Legislative history of Law 12-4. — Law 12-4, the "Fiscal Year 1997 Budget Support Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-103. The Bill was adopted on first and second readings on February 18, 1997, and March 4, 1997, respectively. Signed by the Mayor on March 19, 1997, it was assigned Act No. 12-45 and transmitted to both Houses of Congress for its review. D.C. Law 12-4 became effective on May 23, 1997.

Editor's notes.

Paragraph (a)(4) has been set forth above to correct an ommission in the bound volume.

§ 47-1812.10. Period of limitation upon assessment and collection.

(a) Except as provided in subsections (b), (c), (d), and (e) of this section:

(1) The amount of income or franchise tax, or both, imposed by this chapter shall be assessed within 3 years after the return is filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period;

(2) In the case of income received during the lifetime of a decedent, or by his estate during the period of administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within 12 months after written request therefor (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of 3 years after the return is filed. This subsection shall not apply in the case of a corporation unless:

* * * * *

(Mar. 20, 1998, D.C. Law 12-60, § 1601, 44 DCR 7378; Apr. 20, 1999, D.C. Law 12-264, § 52(n), 46 DCR 2118.)

Effect of amendments.

D.C. Law 12-60, in (a)(1) and (2), substituted "3 years" for "10 years."

D.C. Law 12-264, validated a previously made technical correction in (a).

Temporary amendment of section. — Section 1601 of D.C. Law 12-59, in (a)(1) and (2), substituted "3 years" for "10 years."

Section 2001(b) of D.C. Law 12-59 provided that the act shall expire after 225 days of its having taken effect.

Section 2002 of D.C. Law 12-59 provided that the act shall apply as of October 1, 1997.

Emergency act amendments. — For temporary amendment of section, see § 105(b) of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 102 of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 102 of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for application of the act.

For temporary amendment of section, see § 301(a) of the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Plan and Fiscal Year 1998 Revised Budget Support Act of 1997 Technical Amendments Emergency Act of 1998 (D.C. Act 12-351, May 20, 1998, 45 DCR 3673) and § 301(a) of the Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Plan and Fiscal Year 1998 Revised Budget Support Act of 1997 Technical Amendments Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-432, August 6, 1998, 45 DCR 5920).

Section 301(c) of D.C. Act 12-351 provides for the application of § 301(a).

Section 301(c) of D.C. Act 12-432 provides for the application of § 301(a).

For temporary amendment of section, see § 1601 of the Fiscal Year 1998 Revised Budget Support Emergency Act of 1997 (D.C. Act 12-152, October 17, 1997, 44 DCR 6196), and see § 1601 of the Fiscal Year 1998 Revised Budget Support Congressional Review Emergency Act of 1997 (D.C. Act 12-239, January 13, 1998, 45 DCR 508).

Section 2002 of D.C. Act 12-152 provides for the application of the act.

Legislative history of Law 12-59. — Law 12-59, the "Fiscal Year 1998 Revised Budget Support Temporary Act of 1997," was introduced in Council and assigned Bill No. 12-350. The Bill was adopted on first and second readings on September 8, 1997, and September 22, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-190 and transmitted to both Houses of Congress for its review. D.C. Law 12-59 became effective on March 20, 1998.

Legislative history of Law 12-60. — Law 12-60, the "Fiscal Year 1998 Revised Budget Support Act of 1998," was introduced in Council and assigned Bill No. 12-353, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on September 8, 1997, and October 7, 1997, respectively. Signed by the Mayor on October 24, 1997, it was assigned Act No. 12-191 and transmitted to both Houses of Congress for its re-

view. D.C. Law 12-60 became effective on March 20, 1998.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

Application of Law 12-60. — Section 2002 of D.C. Law 12-60 provided that the act shall apply as of October 1, 1997.

§ 47-1812.11. Credits and refunds for overpayments.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

§ 47-1812.11a. Tax check-off.

Repealed.

(July 16, 1947, ch. 258, art. I, title XII, § 11a, as added Mar. 8, 1991, D.C. Law 8-246, § 6, 38 DCR 371; Nov. 20, 1993, D.C. Law 10-56, § 10, 40 DCR 7222; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-236, § 2(c)(2), 46 DCR 660.)

Temporary repeal of section. — Section 2(a) of D.C. Law 12-200 repealed this section.

Section 5(b) of D.C. Law 12-200 provided that the act shall expire after 225 days of its having taken effect or upon the effective date of the Drug Prevention and Children at Risk Tax Check-off Amendment Act of 1998, whichever occurs first.

Legislative history of Law 12-200. — See note to § 47-1812.11b.

Legislative history of Law 12-236. — See note to § 47-1812.11b.

§ 47-1812.11b. Tax check-off.

(a) For the calendar year beginning January 1, 1995, and for each subsequent calendar year, there shall be provided on the District of Columbia individual income tax return a voluntary check-off that indicates that an individual may contribute a minimum donation or gift of $1 to the Public Fund for Drug Prevention and Children at Risk established by § 47-4002. The contribution shall reduce any refund owed to the individual taxpayer or increase the tax owed by the individual taxpayer on the taxpayer's tax return. The funds generated from the tax check-off shall be earmarked for the Fund except that any cost incurred by the Mayor in collecting, processing, accounting, or disbursing the funds generated by the tax check-off shall be reimbursed to the Mayor from the funds generated by the tax check-off.

(b) The funds generated by the tax check-off established by subsection (a) of this section shall be transferred to the Fund pursuant to rules issued by the Mayor. The rules shall establish timetables and procedures for transfer. Check-off funds shall be transferred to the Fund only after the costs of the Mayor described in subsection (a) of this section are reimbursed.

(c)(1) Except as provided in paragraph (2) of this subsection, any unpaid District tax liability on an individual income tax return shall render any voluntary tax check-off election void. Any amount paid for the purpose of contributing to the Fund shall be used first to satisfy any unpaid tax liability in whole or in part.

(2) If there is any amount that remains after satisfaction of the unpaid tax liability, the amount shall be transferred to the Fund.

(d) For the purposes of this section, the terms "drug prevention", "children at risk", "Fund", and "tax check-off" shall have the same meaning as the terms have in § 47-4001. (Apr. 20, 1999, D.C. Law 12-236, § 2(c), 46 DCR 660.)

Temporary addition of section. — Section 2(b) of D.C. Law 12-200 added this section.

Section 5(b) of D.C. Law 12-200 provided that the act shall expire after 225 days of its having taken effect or upon the effective date of the Drug Prevention and Children at Risk Tax Check-off Amendment Act of 1998, whichever occurs first.

Emergency act amendments. — For temporary addition of section, see § 2(b) of the Drug Prevention and Children at Risk Tax Check-off Emergency Act of 1998 (D.C. Act 12-437, August 7, 1998, 45 DCR 5953), § 2(b) of the Drug Prevention and Children at Risk Tax Check-off Congressional Review Emergency Act of 1998 (D.C. Act 12-522, December 9, 1998, 45 DCR 9179), and § 2(b) of the Drug Prevention and Children at Risk Tax Check-off Congressional Review Emergency Act of 1999 (D.C. Act 13-30, March 15, 1999, 46 DCR 2991).

Legislative history of Law 12-200. — Law 12-200, the "Drug Prevention and Children at Risk Tax Check-off Temporary Act of 1998," was introduced in Council and assigned Bill No. 12-705, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on July 7, 1998, and September 22, 1998, respectively. Signed by the Mayor on October 8, 1998, it was assigned Act No. 12-485 and transmitted to both Houses of Congress for its review. D.C. Law 12-200 became effective on March 26, 1999.

Legislative history of Law 12-236. — Law 12-236, the "Drug Prevention and Children at Risk Tax Check-off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Public Works and the Environment and the Committee on Finance and Review. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998. It was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

Subchapter XIII. Penalties and Interest.

§ 47-1813.4. Same — Nonpayments.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(f), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Subchapter XIV. Licenses.

§ 47-1814.1. Requirement for a professional license.

Repealed.

(July 16, 1947, 61 Stat. 357, ch. 258, art. I, title XIV, § 1; May 27, 1949, 63 Stat. 133, ch. 146, title IV, § 419; Mar. 31, 1956, 70 Stat. 79, ch. 154, § 15; Sept. 4, 1957, 71 Stat. 606, Pub. L. 85-281, § 7; Oct. 31, 1969, 83 Stat. 179, Pub. L. 91-106, title VI, § 604(b)(1); 1973 Ed., § 47-1591; Apr. 19, 1977, D.C. Law 1-124, title IV, § 401(f), 23 DCR 8749; Mar. 6, 1979, D.C. Law 2-158, § 4, 25 DCR 7002; June 22, 1983, D.C. Law 5-14, § 904, 30 DCR 2632; July 23, 1992,

D.C. Law 9-134, § 103(a), 39 DCR 4066; Sept. 10, 1992, D.C. Law 9-145, § 103(a), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-1814.1a. Persons engaging in a profession.

Repealed.

(June 16, 1947, ch. 258, art. I, title XIV, § 1a, as added July 23, 1992, D.C. Law 9-134, § 103(b); Sept. 10, 1992, D.C. Law 9-145, § 103(b), 39 DCR 4895; Oct. 7, 1992, D.C. Law 9-177, § 9, 39 DCR 5868; Aug. 6, 1993, D.C. Law 10-11, § 110, 40 DCR 4007; Sept. 30, 1993, D.C. Law 10-25, § 110, 40 DCR 5489; Feb. 5, 1994, D.C. Law 10-68, § 45, 40 DCR 6311; Sept. 24, 1994, D.C. Law 10-179, § 2, 41 DCR 5210; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

Editor's notes. — D.C. Law 12-236, effective April 17, 1999, had amended § 47-1814.1a.

§ 47-1814.2. Same — Duration.

Repealed.

(July 16, 1947, 61 Stat. 358, ch. 258, art. I, title XIV, § 2; Mar. 31, 1956, 70 Stat. 80, ch. 154, § 16; 1973 Ed., § 47-1591a; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.3. Same — Posting for inspection.

Repealed.

(July 16, 1947, 61 Stat. 358, ch. 258, art. I, title XIV, § 3; Mar. 31, 1956, 70 Stat. 80, ch. 154, § 17; 1973 Ed., § 47-1591b; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.4. Same — Revocation.

Repealed.

(July 16, 1947, 61 Stat. 358, ch. 258, art. I, title XIV, § 5; 1973 Ed., § 103(c), 39 DCR 47-1591d; Mar. 6, 1979, D.C. Law 2-158, § 4, 25 DCR 7002; July 23,

1992, D.C. Law 9-134, § 103(c), 39 DCR 4066; Sept. 10, 1992, D.C. Law 9-145, § 103(c), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.5. Same — Renewal.

Repealed.

(July 16, 1947, 61 Stat. 358, ch. 258, art. I, title XIV, § 6; 1973 Ed., § 47-1591e; Mar. 6, 1979, D.C. Law 2-158, § 4, 25 DCR 7002; July 23, 1992, D.C. Law 9-134, § 103(d), 39 DCR 4066; Sept. 10, 1992, D.C. Law 9-145, § 103(d), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.6. Same — Failure to obtain.

Repealed.

(July 16, 1947, 61 Stat. 358, ch. 258, art. I, title XIV, § 7; Mar. 31, 1956, 70 Stat. 80, ch. 154, § 18; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; Oct. 31, 1969, 83 Stat. 179, Pub. L. 91-106, § 604(b)(2); July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); 1973 Ed., § 47-1591f; July 23, 1992, D.C. Law 9-134, § 103(e), 39 DCR 4066; Sept. 10, 1992, D.C. Law 9-145, § 103(e), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.7. Certain suits forbidden.

Repealed.

(July 16, 1947, ch. 258, art. I, title XIV, § 8, as added July 23, 1992, D.C. Law 9-134, § 103(f); Sept. 10, 1992, D.C. Law 9-145, § 103(f), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.8. Rulemaking.

Repealed.

(July 16, 1947, ch. 258, art. I, title XIV, § 9, as added July 23, 1992, D.C. Law 9-134, § 103(f); Sept. 10, 1992, D.C. Law 9-145, § 103(f), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

§ 47-1814.9. Applicability provisions.

Repealed.

(July 16, 1947, ch. 258, art. I, title XIV, § 9, as added July 23, 1992, D.C. Law 9-134, § 103(f); Sept. 10, 1992, D.C. Law 9-145, § 103(f), 39 DCR 4895; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 1243(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-1814.1.

Subchapter XV. Appeal.

§ 47-1815.1. Right of aggrieved persons to judicial appeal.

Simultaneous or consecutive appeals. — This section, which provides for the right of appeal after two types of administrative determinations, namely deficiency assessments and denials of claims for refunds, does not permit these two avenues of appeal to be pursued either simultaneously or consecutively. Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

CHAPTER 20. GROSS SALES TAX.

§ 47-2001. Definitions.

* * * * *

(n)(1)

* * * * *

(P)(i) The sale of or charges for stationary two-way radio services, telegraph services, teletypewriter services, and teleconferencing services. The sale of or charges for services listed in this subparagraph shall not be considered sales of or charges for private communication services as defined in subparagraph (G)(iv) of this paragraph;

* * * * *

(Apr. 30, 1998, D.C. Law 12-100, § 2(b), 45 DCR 1533.)

Section references. — This section is referred to in §§ 1-2293.1, 45-1603, 45-2503, 47-2002, 47-2002.2, 47-2005, 47-2201, 47-2202, 47-2202.1, and 47-2501.

Effect of amendments.

D.C. Law 12-100, in (n)(1)(P)(i), deleted "cellular mobile telecommunication services, specialized mobile radio services, paging services, dispatch services," following "The sale of or charges for."

Legislative history of Law 12-100. — Law 12-100, the "Commercial Mobile Telecommunication Service Tax Clarification Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-425, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 27, 1998, it was assigned Act No. 12-276 and transmitted to both Houses of Congress for its review. D.C. Law 12-100 became effective on April 30, 1998.

Application of Law 12-100. — Section 4(a) of D.C. Law 12-100 provided that the tax imposed on wireless telecommunication companies shall apply as of May 1, 1997.

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through the effective date of this act not previously filed or paid shall be due by the 45th day after the effective date of this act.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

Repeal of D.C. Law 10-242 inapplicable to this section. — Section 11702(b) of Title XI of Pub. L. 105-33, 111 Stat. 781, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that § 11702(a), which repealed the Clean Air Compliance Fee Act of 1994, D.C. Law 10-242, shall not apply to § 14 of Law 10-242.

§ 47-2002. Imposition of tax.

A tax is imposed upon all vendors for the privilege of selling at retail certain tangible personal property and for the privilege of selling certain selected services (defined as "retail sale" and "sale at retail" in this chapter). The rate of such tax shall be 5.75%, except for the period beginning June 1, 1994, and ending September 30, 1994, the rate shall be 7%, of the gross receipts from sales of or charges for such tangible personal property and services, except that:

* * * * *

(2) The rate of tax shall be 10.05% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients;

(3) The rate of tax shall be 9% of the gross receipts from the sale of or charges for:

* * * * *

(Aug. 12, 1998, D.C. Law 12-142, § 3(c), 45 DCR 4826.)

Section references. — This section is referred to in §§ 1-2295.1, 1-2295.22, 1-2466, 31-2509, 47-813, 47-2002.2, 47-2002.3, 47-2205, 47-2733, and 47-2734.

Effect of amendments.

D.C. Law 12-142 substituted "10.05%" for "10.5%" in (2).

Legislative history of Law 12-142. — Law 12-142, the "Washington Convention Center Authority Financing Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-379, which was referred to the Committee on Economic Development and the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on June 23, 1998, it was assigned Act No. 12-402 and transmitted to both Houses

of Congress for its review. The legislation became effective on August 12, 1998, the date that the President of the United States signed P.L. 105-227, which waived the 30-day Congressional review period for this law.

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188. — Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provides that the subsection shall apply as of February 27, 1997.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f) and (k) and 3 of the act shall apply as of October 1, 1998.

Editor's notes. — Paragraph (3) has been set forth above to reflect changes made by Codification Counsel.

§ 47-2002.1. Payment in lieu of collecting and remitting sales tax to be made by street vendors.

Temporary continuation of non-food open air retailing at Eastern Market. — Sections 2 and 3 of D.C. Law 12-133 provide, on a temporary basis, for the interim continuation of non-food open air retailing in the exterior space at Eastern Market that is not otherwise leased.

Section 5(b) provides that the act shall expire after 225 days of its having taken effect.

Sections 2 and 3 of D.C. Law 12-150 provide, on a temporary basis, for the interim continuation of non-food open air retailing in the exterior space at Eastern Market and to clarify the extent to which exterior space is otherwise leased.

Section 6(b) of D.C. Law 12-150 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary permission, on an emergency basis, for the interim continuation of non-food open air retailing in the exterior space at Eastern Market, see §§ 2 and 3 of the Eastern Market Open Air Retailing Emergency Act of 1998 (D.C. Act 12-320, April 6, 1998, 45 DCR 2296), §§ 2 and 3 of the Eastern Market Open Air Retailing Second Emergency Act of 1998 (D.C. Act 12-352, May 12, 1998, 45 DCR 3104), and §§ 2 and 3 of the Eastern Market Open Air Retailing Congressional Review Emergency Act of 1998 (D.C. Act 12-435, August 7, 1998, 45 DCR 5951).

For temporary repeal of the Eastern Market Open Air Retailing Emergency Act of 1998 (D.C. Act 12-320), see § 4(a) of the Eastern Market Open Air Retailing Second Emergency Act of 1998 (D.C. Act 12-352, May 12, 1998, 45 DCR 3104).

For temporary repeal of the Eastern Market Open Air Retailing Temporary Act of 1998 (Bill 12-513), see § 4(b) of the Eastern Market Open Air Retailing Second Emergency Act of 1998 (D.C. Act 12-352, May 12, 1998, 45 DCR 3104).

Legislative history of Law 12-133. — Law 12-133, the "Eastern Market Open Air Retailing Temporary Act of 1998, was introduced in Council and assigned Bill No. 12-573. The Bill was adopted on first and second readings on March 3, 1998, and April 7, 1998, respectively. Signed by the Mayor on April 20, 1998, it was assigned Act No. 12-333 and transmitted to both Houses of Congress for review. D.C. Law 12-133 became effective on July 24, 1998.

Legislative history of Law 12-150. — Law 12-150, the "Eastern Market Open Air Retailing Second Temporary Act of 1998, was introduced in Council and assigned Bill No. 12-620. The Bill was adopted on first and second readings on April 21, 1998, and May 5, 1998, respectively. Signed by the Mayor on May 20, 1998, it was assigned Act No. 12-362 and transmitted to both Houses of Congress for review. D.C. Law 12-150 became effective on September 18, 1998.

§ 47-2002.2. Tax on gross receipts for transient lodgings or accommodations; food or drink for immediate consumption; spirits sold for consumption on premises; rental vehicles.

A tax, separate from, and in addition to, the tax imposed pursuant to § 47-2002, is imposed on vendors engaging in the business activities listed in paragraphs (1) and (2) of this section for the privilege of selling at retail certain tangible personal property and for the privilege of selling certain selected services (defined as "retail sales" and "sale at retail" pursuant to § 47-2001(n)(1)). The rate of the tax shall be:

(1) 4.45% of the gross receipts for the sale or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn,

tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

* * * * *

(May 27, 1949, 63 Stat. 112, ch. 146, title I, § 125a, as added Sept. 28, 1994, D.C. Law 10-188, § 302(b), 41 DCR 5333; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(d), 45 DCR 4826.)

Section references. — This section is referred to in §§ 9-809.1 and 9-809a.

Effect of amendments. — D.C. Law 12-142 substituted "4.45%" for "2.5%" in (1).

Legislative history of Law 12-142. — See note to § 47-2002.

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188.

Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and (3) of the act chall apply as of October 1, 1998.

§ 47-2002.3. Same — Collection of tax and transfer to Washington Convention Center Authority.

(a) The Mayor shall collect and deposit in a lockbox maintained by the Chief Financial Officer of the District of Columbia the tax imposed pursuant to § 47-2002.2 as agent on behalf of the Washington Convention Center Authority and shall transfer the revenue from the tax upon receipt to the Washington Convention Center Authority Fund established pursuant to § 9-809.

(b) The Mayor shall develop and apply a fixed formula to the taxes imposed pursuant to §§ 47-2002 and 47-2002.2 to determine the amount that shall be transferred to the Authority. (Mar. 24, 1998, D.C. Law 12-81, § 59(g), 45 DCR 745; Sept. 18, 1998, D.C. Law 12-142, § 3(e), 45 DCR 4826.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

D.C. Law 12-142 rewrote (a); and, in (b), substituted the first appearance of "shall" for "may" and substituted "47-2002.2" for "47-2002.1."

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Legislative history of Law 12-142. — See note to § 47-2002.

Expiration of §§ 301, 302, and 303 of D.C. Law 10-188. — Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and (3) of the act shall apply as of October 1, 1998.

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

* * * * *

(5)

* * * * *

(B) Beginning on October 1, 1994, sales of personal property purchased by a toll telecommunication company, as defined in § 47-3901(10), irrespective of whether the property is used or consumed in furnishing a service, the charges from which are subject to the gross receipts tax imposed by § 47-2501(b), or Chapter 39 of this title. For the purposes of this subsection, the term "personal property" shall not include office equipment or office furniture.

(C) Beginning on May 1, 1997, sales of personal property purchased by a wireless telecommunication company, as defined in § 47-3901(12), irrespective of whether the property is used or consumed in furnishing a service the charges from which are subject to Chapter 39 of this title. For purposes of this subparagraph, the term "personal property" shall not include office equipment or office furniture;

* * * * *

(24) Sales of residential public utility services and commodities by a gas, electric lighting, telephone company, sales of residential heating oil by any person, or sales of residential natural or artificial gas by any person;

* * * * *

(Apr. 30, 1998, D.C. Law 12-99, § 2(a), 45 DCR 1524; Apr. 30, 1998, D.C. Law 12-100, § 2(c), 45 DCR 1533.)

Effect of amendments.

D.C. Law 12-99, in (24), added "or sales of residential natural or artificial gas by any person."

D.C. Law 12-100, in (5)(B), inserted "toll" preceding "telecommunication", and substituted "§ 47-3901(10)" for "§ 47-3901(5)"; and added (5)(C).

Emergency act amendments.

For temporary amendment of section, see § 3 of the Natural and Artificial Gas Gross Receipts Tax Emergency Amendment Act of 1996 (D.C. Act 11-508), and see § 3 of the Natural and Artificial Gas Gross Receipts Tax Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-51, March 31, 1997, 44 DCR 2201).

For temporary amendment of section, see § 2(a) of the Natural and Artificial Gas Gross Receipts Tax Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-304, March 20, 1998, 45 DCR 1898).

Section 4 of D.C. Act 12-304 provided for the application of the act.

Legislative history of Law 12-99. — Law 12-99, the "Natural and Artificial Gas Gross Receipts Tax Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-150, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 26, 1998, it was assigned Act No. 12-273 and transmitted to both Houses of Congress for its review. D.C. Law 12-99 became effective on April 30, 1998.

Legislative history of Law 12-100. — See note to § 47-2001.

Application of Law 12-100. — Section 4(a) of D.C. Law 12-100 provided that the tax imposed on wireless telecommunication companies shall apply as of May 1, 1997.

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through the effective date of this act not previously filed or paid shall be due by the 45th day after the effective date of this act.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

CHAPTER 21. CLOSING-OUT SALES.

§ 47-2102. License required; application; fee; bond; records; penalty.

Repealed.

(Sept. 1, 1959, 73 Stat. 449, Pub. L. 86-219, § 2; 1973 Ed., § 47-3002; Sept. 14, 1976, D.C. Law 1-82, title I, § 107, 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(1), 46 DCR 3142.)

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998 respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-2103. Purchase of new stocks for use on "closing-out sales" prohibited; presumption.

No person in contemplation of a closing-out sale shall order any goods, wares, or merchandise for the purpose of selling and disposing of the same at such sale, and any unusual purchase and additions to the stock of such goods, wares, or merchandise within 60 days prior to the filing of application for a license to conduct such sale shall be presumptive evidence that such purchases and additions to stock were made in contemplation of such sale. (Sept. 1, 1959, 73 Stat. 450, Pub. L. 86-219, § 3; 1973 Ed., § 47-3003; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(2), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 deleted "under a license as provided for in § 47-2102" following "closing-out sale."

Legislative history of Law 12-261. — See note to § 47-2102.

CHAPTER 22. COMPENSATING-USE TAX.

§ 47-2201. Definitions.

(a)(1)

* * * * *

(M)(i) The sale of or charges for stationary two-way radio services, telegraph services, teletypewriter services, and teleconferencing services. The sale or charges described in this sub-subparagraph shall not be considered sales of private communication services as defined in § 47-2001(n)(1)(G)(iv);

* * * * *

(Apr. 30, 1998, D.C. Law 12-100, § 2(d), 45 DCR 1533.)

Effect of amendments.

D.C. Law 12-100, in (a)(1)(M)(i), deleted "cellular mobile telecommunication services, specialized mobile radio services, paging services, dispatch services," following "The sale of or charges for."

Legislative history of Law 12-100. — Law 12-100, the "Commercial Mobile Telecommunication Service Tax Clarification Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-425, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 27, 1998, it was assigned Act No. 12-276 and transmitted to both Houses of Congress for its review. D.C. Law 12-100 became effective on April 30, 1998.

Application of Law 12-100. — Section 4(a) of D.C. Law 12-100 provided that the tax imposed on wireless telecommunication companies shall apply as of May 1, 1997.

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through April 30, 1998, not previously filed or paid shall be due by the 45th day after April 30, 1998.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

Repeal of D.C. Law 10-242 inapplicable to this section. — Section 11702(b) of Title XI of Pub. L. 105-33, 111 Stat. 781, the National Capital Revitalization and Self-Government Improvement Act of 1997, provided that § 11702(a), which repealed the Clean Air Compliance Fee Act of 1994, D.C. Law 10-242, shall not apply to § 14 of Law 10-242.

§ 47-2202. Imposition of tax.

There is hereby imposed and there shall be paid by every vendor engaging in business in the District and by every purchaser a tax on the use, storage, or consumption of any tangible personal property and service sold or purchased at retail sale. The rate of tax imposed by this section shall be 5.75%, except for the period beginning June 1, 1994, and ending September 30, 1994, the rate shall be 7%, of the sales price of such tangible personal property and services, except that:

* * * * *

(2) The rate of tax shall be 10.05% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations, furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients;

* * * * *

(Aug. 12, 1998, D.C. Law 12-142, § 3(f), 45 DCR 4826.)

Section references. — This section is referred to in §§ 1-2295.1, 1-2295.22, 1-2466, 47-451, 47-2202.1, 47-2202.2, 47-2733, and 47-2734.

Effect of amendments. — D.C. Law 12-142 substituted "10.05" for "10.5" in (2).

Legislative history of Law 10-11. — See note to § 47-2201.

Legislative history of Law 10-25. — See note to § 47-2201.

Legislative history of Law 10-115. — See note to § 47-2201.

Legislative history of Law 10-128. — See note to § 47-2201.

Legislative history of Law 10-188. — See note to § 47-2202.1.

Legislative history of Law 12-142. — See note to § 47-2002.

Expiration of §§ 301, 302 and 303 of Law 10-188. — See note to § 47-2202.1.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and (3) of the act shall apply as of October 1, 1998.

Audit of accounts and operation of Authority. — See note to § 47-2202.1.

A purchaser must reimburse vendor who has failed to charge sales or use tax. J. Frog, Ltd. v. Fleming, App. D.C., 598 A.2d 735 (1991).

§ 47-2202.1. Tax on gross receipts for transient lodgings or accommodations; food or drink for immediate consumption; spirits sold for consumption on premises; rental vehicles.

A tax, separate from, and in addition to, the taxes imposed pursuant to § 47-2202 is imposed on the use, storage, or consumption of certain tangible personal property and services sold or purchased at retail sale in the District. Vendors engaging in the business activities listed in paragraphs (1) and (2) of this section and purchasers of the vendors' tangible personal property and services shall pay the tax at the following rate:

(1) 4.45% of the gross receipts for the sale or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

* * * * *

(Aug. 12, 1998, D.C. Law 12-142, § 3(g), 45 DCR 4826.)

Section references. — This section is referred to in §§ 9-802, 9-809a, 9-809.1, 47-451, and 47-2202.2.

Effect of amendments. — D.C. Law 12-142 substituted "4.45%" for "2.5%" in (1).

Legislative history of Law 12-142 — See note to § 47-2002.3.

Expiration of §§ 301, 302 and 303 of D.C. Law 10-188 — Section 306(a) of D.C. Law 10-188 provided that the act shall expire 2 years after September 28, 1994 if the Board does not submit final financial requirements and a feasibility analysis to the mayor and the Council as provided by § 9-707(h).

For temporary amendment of D.C. Law 10-188, § 306(a), see § 2(b) of the Washington Convention Center Authority Act of 1994 Time Extension Emergency Act of 1996 (D.C. Act 11-509).

Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Application of Law 12-142. — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and (3) of the act shall apply as of October 1, 1998.

§ 47-2202.2. Same — Collection of tax and transfer to Washington Convention Center Authority.

(a) The Mayor shall collect and deposit in a lockbox maintained by the Chief Financial Officer of the District of Columbia the tax imposed pursuant to § 47-2202.1 as agent on behalf of the Washington Convention Center Author-

ity and shall transfer the revenue from the tax upon receipt to the Washington Convention Center Authority Fund established pursuant to § 9-809.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(h), 45 DCR 745; Aug. 12, 1998, D.C. Law 12-142, § 3(h), 45 DCR 4826.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

D.C. Law 12-142 rewrote (a).

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Legislative history of Law 12-142 — See note to § 47-2002.3.

Expiration of §§ 301, 302, and 303 of D.C. Law 10-188. — Section 2(l)(1) of D.C. Law 12-142 provides that § 306(a) of D.C. Law 10-188, providing for the expiration of that act, is repealed. Section 2(l)(2) of D.C. Law 12-142 provided that the subsection shall apply as of February 27, 1997.

Application of Law 12-142 — Section 4 of D.C. Law 12-142 provides that §§ 2(a), (d)(1), (f), and (k) and (3) of the act shall apply as of October 1, 1998.

CHAPTER 23. MOTOR FUEL TAX.

Subchapter I. General Provisions.

Subchapter II. International Fuel Tax Agreements.

Subchapter I. General Provisions.

Editor's notes. — Pursuant to § 2(a)(1) of D.C. Law 12-153, which enacted subchapter II of this chapter, consisting of §§ 2351 through 2354, the pre-existing provisions of this chapter have been designated as Subchapter I.

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§ 47-2301. Rate; deposit into General Fund.

Withdrawal from Compact on Taxation of Motor Fuels Consumed by Interstate Buses. — Section 3 of D.C. Law 12-153 provides that the District of Columbia withdraws from participation in the Compact on Taxation of Motor Fuels Consumed by Interstate Buses, approved April 14, 1965 (P.L. 89-11; 79 Stat. 58).

§ 47-2301.1. Subchapter subject to the International Fuel Tax Agreement.

The provisions of this subchapter shall be subject to the provisions of the International Fuel Tax Agreement as required by subchapter II of this chapter. (Sept. 18, 1998, D.C. Law 12-153, § 2(b), 45 DCR 3853.)

Legislative history of Law 12-153. — Law 12-153, the "International Fuel Tax Agreement Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-422, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 7, 1998, and May 5, 1998, respectively. Signed by the Mayor on May 22, 1998, it was assigned Act No. 12-370 and transmitted to both Houses of Congress for its review. D.C. Law 12-153 became effective on September 18, 1998.

§ 47-2302. Subchapter subject to the International Fuel Tax Agreement.

As used in §§ 47-2301 to 47-2315:

* * * * *

(12) The term "user" means anyone other than an importer or distributor who sells, uses, or otherwise disposes of, in the District of Columbia, motor-vehicle fuel upon which the tax imposed by this subchapter has not been paid.

(13) The term "established place of business" means a physical structure owned, leased, or rented by the fleet registrant and used as his or her main office. The physical structure shall be designated by a street number or road location, be opened during normal business hours, and have located within it:

(A) A telephone or telephones publicly listed in the name of the fleet registrant;

(B) A person or persons conducting the fleet registrant's business; and

(C) The operational records of the fleet.

(14) The term "fleet" means one or more apportionable vehicles.

(15) The term "GVWR" means Gross Vehicle Weight Rating, specified by the manufacturer as the loaded weight of a single vehicle.

(16) The term "International Fuel Tax Agreement" or "IFTA" means the interstate agreement on collecting and distributing fuel use taxes paid by motor carriers, developed under the auspices of the National Governors' Association.

(17) The term "jurisdictional base" means the jurisdiction that an apportioned operator lists as his or her established place of business for the purpose of complying with the IFTA.

(18) The term "member jurisdiction" means a jurisdiction that is a member of the International Fuel Tax Association.

(19) The term "motor carrier" means an individual, partnership, or corporation engaged in the transportation of goods or persons.

(20) The term "owner" means any person, firm, or corporation other than the lienholder holding legal title to a vehicle.

(21) The term "properly registered vehicle" means a vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

(22) The term "reciprocity" means the reciprocal granting of rights and privileges to vehicles properly registered under the IFTA and to vehicles not so registered if such vehicles are subject to separate reciprocity agreements, arrangements, declarations, or understandings.

(23) The term "trip pass" means the official document or permit issued to a motor carrier for a single interjurisdictional movement. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 2; Aug. 17, 1937, 50 Stat. 677, ch. 690, title III, § 2; May 16, 1938, 52 Stat. 358, ch. 223, § 3; Dec. 15, 1971, 85 Stat. 653, Pub. L. 92-196, title III, § 301(b); 1973 Ed., § 47-1902; Mar. 4, 1981, D.C. Law 3-128, § 11(b), (c), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Sept. 18, 1998, D.C. Law 12-153, § 2(c), 45 DCR 3853; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-153 added (13) through (23).

D.C. Law 12-264 substituted "subchapter" for "chapter" in (12).

Legislative history of Law 12-153. — See note to § 47-2301.1.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

§ 47-2303. Importer's license; application contents; fee; bond; issuance; revocation.

* * * * *

(c) If any importer fails, refuses, or neglects to file the monthly report, or to pay the tax within the time required by this subchapter, the Mayor shall promptly notify the importer and the bonding company by notice sent by registered mail or by certified mail to such importer requiring him to show cause why the license should not be revoked. If in the opinion of the Assessor the importer fails within 10 days after the mailing of such notice to show that failure to file the monthly report or to pay the tax as the case may be within the time required was due to accident or justifiable oversight, the Assessor shall forthwith revoke such license. Any importer whose license has been revoked shall not be issued another license for 12 months following the date of said revocation.

* * * * *

(Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" in (c).

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2306. Payment of tax.

* * * * *

(b) In the event a user obtains, sells, uses, or otherwise disposes of motor vehicle fuel in the District of Columbia upon which the tax imposed by this subchapter has not been paid, he shall be liable for the tax, penalties, and

interest on such motor vehicle fuel as provided for in this subchapter. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 6; Dec. 26, 1941, 55 Stat. 871, ch. 635, § 2; 1973 Ed., § 47-1906; Mar. 4, 1981, D.C. Law 3-128, § 11(f), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" twice in (b).

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2310. Penalties.

(a) Any person required to file a return or report or to perform any act under the provisions of this subchapter, who shall fail or neglect to file such return or report or to perform such act within the time required shall, upon conviction thereof, be fined not more than $1,000 or imprisoned for not more than 6 months, or both, for each and every failure or neglect. The penalty provided herein shall be in addition to the other penalties provided for in this subchapter.

(b) Any person required to file a return or report or to perform any act under the provisions of this subchapter, who willfully fails or refuses to file such return or report or to perform such act within the time required shall, upon conviction thereof, be fined not more than $5,000 or imprisoned for not more than 1 year, or both. The penalty provided herein shall be in addition to the other penalties provided for in this subchapter.

(c) For the purposes of this section, the term "person" also includes any officer of a corporation and any employee of a corporation responsible for the performance of any act under this subchapter, any member of a partnership or association and any employee of a partnership or association responsible for the performance of any act under this subchapter. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 11; Aug. 17, 1937, 50 Stat. 679, ch. 690, title III, § 7; 1973 Ed., § 47-1911; Mar. 4, 1981, D.C. Law 3-128, § 11(h), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" throughout the section.

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2313. Public hackers not affected.

Nothing in this subchapter shall be construed in any wise to affect the provisions of §§ 47-2829 to 47-2831. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 16; 1973 Ed., § 47-1914; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter."

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2315. Mayor to issue rules.

The Mayor shall, pursuant to subchapter I of Chapter 15 of Title 1, issue rules to implement the provisions of this subchapter. (Apr. 23, 1924, 43 Stat.

106, ch. 131, § 18; 1973 Ed., § 47-1916; July 26, 1989, D.C. Law 8-17, § 6(c), 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted the second appearance of "subchapter" for "chapter."

Legislative history of Law 12-264 — See note to § 47-2302.

§ 47-2316. Procedure for determination, redetermination, assessment, or reassessment; interest penalty; liability for payment.

(a) The Mayor shall determine, redetermine, assess, or reassess any tax imposed under this subchapter as follows:

(1) In the case of a fraudulent monthly report or failure to file a monthly report, the tax may be assessed at any time;

(2) If the tax as imposed by this subchapter is determined to be due from any person other than a licensee under this subchapter, such tax may be assessed at any time;

(3) In the case of an incorrect report, the tax shall be assessed or reassessed within 5 years after the filing of such report; or

(4) If a report required by this subchapter is not filed, or if the report when filed is incorrect or insufficient, or if the tax as imposed by this subchapter has been determined to be due from a licensee or any other person, the amount of tax due shall be determined by the Mayor from such information as may be obtainable. Notice of such determination shall be given to the licensee or to any person required to file a report and/or pay the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom the tax is assessed, within 30 days after the giving of such determination, shall apply to the Mayor for a hearing, or unless the Mayor of his own motion shall redetermine the same. After such hearing or redetermination the Mayor shall give notice of his final determination to the person against whom the tax is assessed.

(b) If motor vehicle fuel taxes are not paid or filed within the time prescribed, penalties and interest shall be added to the tax in accordance with §§ 47-453 through 47-458.

(c) The tax imposed by this subchapter and interest and penalties thereon shall become, from the time due and payable, a personal debt of the person liable to pay the same to the District of Columbia. For the purposes of this subsection, the term "person" also includes any officer of a corporation, and any employee of a corporation responsible for the payment of the tax; any member of a partnership or association, and any employee of a partnership or association responsible for the payment of the tax. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 19, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; Feb. 28, 1987, D.C. Law 6-209, § 401, 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" throughout the section.

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2317. Collection; liens.

The taxes imposed by this subchapter and penalties and interest thereon may be collected by the Mayor in the manner provided by law for the collection of taxes due the District of Columbia on personal property in force at the time of such collection; and liens for the taxes imposed by this subchapter and penalties and interest thereon may be acquired in the same manner that liens for personal property taxes are acquired. If the Mayor believes that the collection of any tax imposed by this subchapter will be jeopardized by delay, the Mayor shall, whether or not the time otherwise prescribed by law for filing the monthly report and paying such tax has expired, immediately assess such tax, together with all interest and penalties, the assessment of which is provided by law. Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the Mayor for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 20, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" three times.

Legislative history of Law 12-264. — See note to § 47-2302.

§ 47-2320. Contraband; declaration; forfeiture; seizure; search; confiscation; sale.

(a) All motor vehicle fuels found in any place in the District of Columbia at such time and under such circumstances that the taxes levied and imposed by this subchapter should have been collected and paid, and on which such taxes have not been paid as required by this subchapter, shall be declared contraband goods and be forfeited to the District of Columbia. The Mayor may seize any such motor vehicle fuels wherever they are found.

(b) In any case where the Mayor has knowledge or reason to suspect that any vehicle is carrying motor vehicle fuel in violation of any provisions of this subchapter, the Mayor is authorized to stop such vehicle and to inspect the same for contraband motor vehicle fuel. If such vehicle is carrying motor vehicle fuel in violation of any provision of this subchapter, the motor vehicle fuel and the vehicle shall be confiscated.

(c) The Mayor shall not in any way be held responsible in any court for the seizure or the confiscation of any motor vehicle fuel or vehicles which are seized or confiscated under the provisions of this subchapter. Any motor vehicle fuel or vehicles so seized shall be sold in the same manner as personal property seized for the payment of District of Columbia taxes, and the proceeds of such sales shall be deposited to the credit of the District of Columbia. Notwithstanding the provisions of this section, if the Mayor believes that any failure to comply with the provisions of this subchapter is excusable, the Mayor may, in his discretion, return to the owner or owners thereof any motor vehicle fuel or vehicles seized under the provisions of this section. (Apr. 23, 1924, 43 Stat. 106, ch. 131, § 23, as added Mar. 4, 1981, D.C. Law 3-128, § 11(i), 28 DCR 246;

enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" throughout the section.

Legislative history of Law 12-264. — See note to § 47-2302.

Cited in District of Columbia v. 313 M St., App. D.C., 633 A.2d 820 (1993).

§ 47-2321. Rules and regulations by Mayor.

The Mayor may issue rules and regulations not inconsistent with the provisions of § 47-2005 or this subchapter or both, in order to properly administer the provisions of § 47-2005 or this subchapter, or both. (Mar. 4, 1981, D.C. Law 3-128, § 13, 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" twice.

Legislative history of Law 12-264 — See note to § 47-2302.

§ 47-2322. Severability; savings clauses.

(a) If any provision of § 47-2005 or this subchapter, or both, including any amendment made by § 47-2005 or this subchapter, or both, or the application thereof to any person or circumstance, is held invalid, the remainder of the provisions of § 47-2005 or this subchapter, or both, including the remaining amendments thereof, and the application of such provision to other persons or circumstances shall not be affected thereby.

(b) The repeal or amendment by § 47-2005 or this subchapter, or both, or any provision of law shall not affect any act done or any right accrued or accruing under such provision of law before March 4, 1981, or both, or any suit or proceeding had or commenced before March 4, 1981, or both, but all such rights and liabilities under this subchapter and § 47-2005 shall continue, and may be enforced in the same manner and the same extent, as if such repeal or amendment had not been made.

(c) All offenses committed, and all penalties incurred, prior to March 4, 1981, or both, under any provision of law repealed or amended, may be prosecuted and punished in the same manner and with the same effect as if § 47-2005 and this subchapter, or both, had not been enacted. (Mar. 4, 1981, D.C. Law 3-128, § 14, 28 DCR 246; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-264, § 52(o), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "subchapter" for "chapter" throughout the section.

Legislative history of Law 12-264. — See note to § 47-2302.

Subchapter II. International Fuel Tax Agreements.

§ 47-2351. Reciprocal agreements.

(a) The Mayor is authorized to enter into reciprocal agreements on behalf of the District with the duly authorized representatives of any jurisdiction of the

United States or of a foreign country to satisfy the requirements of the IFTA. The Mayor is expressly authorized to enter into the IFTA and become a member of the International Fuel Tax Association, Inc., or such other organization that may, from time to time, be created to implement the reporting requirements of the IFTA.

(b) The IFTA and any other agreements associated with the IFTA that are entered into by the Mayor shall take precedence over any District law or regulation that may be in conflict with such agreements.

(c) The District, as a member jurisdiction to the IFTA, shall provide reciprocity to motor vehicle carriers that are engaged in interjurisdictional movement and intrajurisdictional movement, and are properly registered with another member jurisdiction. (Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

Legislative history of Law 12-153. — Law 12-153, the "International Fuel Tax Agreement Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-422, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on April 7, 1998, and May 5, 1998, respectively. Signed by the Mayor on May 22, 1998, it was assigned Act No. 12-370 and transmitted to both Houses of Congress for its review. D.C. Law 12-153 became effective on September 18, 1998.

Withdrawal from Compact on Taxation of Motor Fuels Consumed by Interstate Buses. — Section 3 of D.C. Law 12-153 provides that the District of Columbia withdraws from participation in the Compact on Taxation of Motor Fuels Consumed by Interstate Buses, approved April 14, 1965 (P.L. 89-11; 79 Stat. 58).

§ 47-2352. Registration.

(a) The Mayor shall implement a program for a uniform system of licensing and payment of fuel taxes by interjurisdictional motor carriers fleets consistent with the IFTA.

(b) All commercial vehicles with a GVWR of over 10,000 pounds and engaged in the interjurisdictional transport of goods or passengers shall be eligible for uniform licensing and payment of fuel taxes.

(c) Vehicles exhibiting the following characteristics shall declare a jurisdictional base and obtain the apportioned credentials issued under the terms of the IFTA:

(1) Vehicles with two axles and a GVWR of 26,000 pounds or more; or

(2) Vehicles with three or more axles.

(d) Any vehicle required or eligible to obtain registration under the IFTA that lists the District as the established place of business must declare the District of Columbia as its jurisdictional base pursuant to the IFTA.

(e) Vehicles qualifying for registration for the IFTA under subsection (b) of this section, but not apportioned or covered by reciprocity, and engaged in interjurisdictional movement, shall acquire a trip pass prior to entering the District. (Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

Legislative history of Law 12-153. — See note to § 47-2351.

§ 47-2353. Auditing.

The Mayor shall adopt audit procedures consistent with the IFTA to review the uniform mileage schedules and fleet records of apportioned operators that

declare the District their jurisdictional base. The audit procedures shall involve at least 15% of the IFTA apportioned vehicles whose operators declare the District as their jurisdictional base over a 5-year period. (Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

Legislative history of Law 12-153. — See note to § 47-2351.

§ 47-2354. Fees.

The Mayor shall establish a registration fee schedule for commercial vehicles to carry out the purpose of this subchapter. The money generated from the fees shall be placed in a designated account and used to offset the cost of implementing the provisions of this subchapter. (Sept. 18, 1998, D.C. Law 12-153, § 2(d), 45 DCR 3853.)

Legislative history of Law 12-153. — See note to § 47-2351.

CHAPTER 24. CIGARETTE TAX.

Sec.
47-2404. Licenses.

§ 47-2404. Licenses.

* * * * *

(i) Any license issued pursuant to this chapter shall be issued as a Class B General Sales endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (May 27, 1949, 63 Stat. 138, ch. 146, title VI, § 605; 1973 Ed., § 47-2804; Mar. 10, 1982, D.C. Law 4-71, § 2, 28 DCR 5243; May 2, 1991, D.C. Law 8-262, § 4(b), 37 DCR 8434; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(3), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (i).

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

CHAPTER 25. FINANCIAL INSTITUTION, GUARANTY COMPANY, AND PUBLIC UTILITY TAXES.

Sec.
47-2501. Gas, electric lighting, telephone, and telecommunications companies.

§ 47-2501. Gas, electric lighting, telephone, and telecommunications companies.

(a) Before the 21st day of each calendar month, each gas, electric lighting and telephone company that sells public utility services or commodities within the District, each person who, by any method of delivery, delivers heating oil to an end-user in the District, and each nonpublic utility who sells natural or artificial gas that is delivered, by any method, to an end-user in the District shall:

(1) File an affidavit with the Mayor indicating the amount of its gross receipts for the preceding calendar month from the sales or distribution of public utility services and commodities, the delivery of heating oil to an end-user in the District or sale of natural or artificial gas by a nonpublic utility that is delivered, by any method, to an end-user in the District;

(2) Until May 31, 1994, pay to the Mayor 9.7% of these gross receipts;

(3) After May 31, 1994, pay to the Mayor 10% of these gross receipts from sales included in bills rendered after May 31, 1994, for a telephone company, 10% of these gross receipts from deliveries made after May 31, 1994, for a person who delivers heating oil to an end-user in the District, or 10% of these gross receipts from sales determined from meters read after May 31, 1994, for an electric lighting or gas company; or

(4) After December 15, 1996, pay to the Mayor 10% of the gross receipts from the sales of natural or artificial gas by a nonpublic utility person delivered after December 15, 1996, by any method, to and end-user located in the District.

* * * * *

(c) Notwithstanding any other provision of law, each gas, electric lighting, telephone company, telecommunication company, and each person who, by any method of delivery, delivers heating oil to an end-user in the District, and each nonpublic utility who sells natural or artificial gas that is delivered, by any method, to an end-user in the District subject to the tax imposed by this section shall pay, in addition to the gross receipts tax, the franchise tax imposed by Chapter 18 of this title, the real property tax imposed by Chapter 8 of this title, and the personal property tax imposed by § 47-1501, and subchapter II of Chapter 15 of this title, to the extent provided in § 47-1508. Beginning in FY 1999, the amount of tax imposed by this section shall not be calculated as gross revenues to which the tax is then applied.

* * * * *

(Apr. 30, 1998, D.C. Law 12-99, § 2(b), 45 DCR 1524; Apr. 20, 1999, D.C. Law 12-264, § 52(p), 46 DCR 2118.)

Effect of amendments.

D.C. Law 12-99, in the introductory language of (a), inserted "and each non-public utility who sells natural or artificial gas that is delivered, by any method, to an end-user in the District"; in (a)(1), added "or sale of natural or artificial gas by a nonpublic utility that is delivered, by any method, to an end-user in the District"; added (a)(4); in (c), inserted "and each non-public utility who sells natural or artificial gas

that is delivered, by any method, to an end-user in the District," and added the last sentence; and made stylistic changes throughout.

D.C. Law 12-264 substituted "nonpublic" for "non-public" in the introductory language of (a).

Emergency act amendments. — For temporary amendment of section, see § 2 of the Natural and Artificial Gas Gross Receipts Tax Emergency Amendment Act of 1996 (D.C. Act 11-508, January 17, 1997, 44 DCR 1227), and § 2 of the Natural and Artificial Gas Gross Receipts Tax Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-51, March 31, 1997, 44 DCR 2201).

For temporary amendment of section, see § 2(b) of the Natural and Artificial Gas Gross Receipts Tax Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-304, March 20, 1998, 45 DCR 1898).

Section 4 of D.C. Act 12-304 provided for the application of the act.

Legislative history of Law 12-99. — Law 12-99, the "Natural and Artificial Gas Gross Receipts Tax Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-150, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 26, 1998, it was assigned Act No. 12-273 and transmitted to both Houses of Congress for its review. D.C. Law 12-99 became effective on April 30, 1998.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

References in text. — "This act", referred to in two places in (b)(1)(C), and two places in (b)(3)(D), is D.C. Law 7-25.

§ 47-2501.1. Television, video, or radio service to subscribers or paying customers.

Temporary amendment of section. — Section 2(d) of D.C. Law 12-4 repealed § 104 of D.C. Law 11-198 which had previously amended the introductory language of (a), which prior to its amendment by D.C. Law 11-198 read as follows:

"(a) Before the 21st day of each calendar month, each company that sells or charges for cable television service, satellite relay television service, and any and all other distribution of television, video, or radio service with or without the use of wires provided to subscribers or paying customers, whether for basic service, ancillary service, or other special service, and any other charges related to providing the services within the District of Columbia, including, but not limited to, rental of signal receiving equipment, shall:"

Section 4(b) of D.C. Law 12-4 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary repeal of § 104 of D.C. Law 11-198, see § 2(d) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Legislative history of Law 12-4. — Law 12-4, the "Fiscal Year 1997 Budget Support Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-103. The Bill was adopted on first and second readings on February 18, 1997, and March 4, 1997, respectively. Signed by the Mayor on March 19, 1997, it was assigned Act No. 12-45 and transmitted to both Houses of Congress for its review. D.C. Law 12-4 became effective on May 23, 1997.

CHAPTER 26. INSURANCE COMPANIES.

§ 47-2603. Licenses; fee; term.

(a) On and after the first day of September 1937, every domestic, foreign, or alien company organized as a stock, mutual, reciprocal, Lloyd's fraternal, or

any other type of insurance company or association, before issuing contracts of insurance against loss of life or health, or by fire, marine, accident, casualty, fidelity and surety, title guaranty, or other hazard not contrary to public policy, shall obtain from the Commissioner of Insurance and Securities of the District of Columbia an annual license or certificate of authority, upon payment of a fee of $100 per year or fraction thereof to the District of Columbia and collected by the Commissioner of Insurance and Securities. All licenses for insurance companies who may apply for permission to do business in the District of Columbia shall date from the first of the month in which application is made, and expire on the 30th day of April following.

(b) Any license issued pursuant to this chapter shall be issued as a Class A Financial Services endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (Aug. 17, 1937, 50 Stat. 675, ch. 690, title II, § 1; 1973 Ed., § 47-1801; Feb. 23, 1980, D.C. Law 3-52, § 7, 27 DCR 26; renumbered as § 3 and amended, Sept. 26, 1984, D.C. Law 5-113, § 401, 31 DCR 3974; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; May 21, 1997, D.C. Law 11-268, § 10(jj), 44 DCR 1730; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(4), 46 DCR 3142.)

Effect of amendments. — D.C. Law 11-268 substituted "Commissioner of Insurance and Securities" for "Superintendent of Insurance" in the first sentence.

D.C. Law 12-261 added (b).

Legislative history of Law 11-268. — Law 11-268, the "Department of Insurance and Securities Regulation Establishment Act of 1996," was introduced in Council and assigned Bill No. 11-415, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 7, 1996, and December 3, 1996, respectively. Signed by the Mayor on December 30, 1996, it was assigned Act No. 11-524 and transmitted to both Houses of Congress for its review. D.C. Law 11-268 became effective on May 21, 1997.

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-2608. Rates on insurance companies; exceptions; marine insurance excluded; payment schedule; revocation of certificate of authority for failure to pay tax.

(a)(1) All such companies, including companies which issue annuity contracts, shall also pay to the District of Columbia, for each calendar year, a sum of money as taxes equal to 1.7% of their policy and membership fees and net premium receipts or consideration received in such calendar year on all insurance and annuity contracts on risks in the District of Columbia. Such tax shall be in lieu of all other taxes except:

* * * * *

(2) Net premium receipts or consideration received means gross premiums or consideration received, not including premiums received in connection with a tax exempt "pension business" as defined in section 1012(c)(4)(D) of the Tax Reform Act of 1986 (26 U.S.C. § 833, note), by a corporation referred to in

section 1012(c)(4)(B) of the Tax Reform Act of 1986, less the sum of the following:

* * * * *

(C) All premiums received from policies or contracts issued in connection with a pension, annuity, profit-sharing plan or individual retirement annuity qualified or exempt under section 401, 403, 404, 408, or 501(a) of the Internal Revenue Code, or successor provisions.

* * * * *

(b)

* * * * *

(2) Except as provided in paragraph (3) of this subsection, the tax imposed for calendar year 1999, and for each calendar year thereafter, shall be paid on or before the first day of June of the calendar year in which the income to be taxed is received and before the first day of March following the close of each calendar year. The June payment shall be an amount equal to 1/2 of the total premium tax liability determined for the preceding calendar year. In accordance with rules prescribed by the Mayor, each company shall determine its total tax liability for each calendar year and pay the remainder, if any, on or before the first day of March following the close of each calendar year. Overpayments of tax may be refunded to the company or credited to the company's next installment payment, at the election of the company.

(3) The installment payment provision of subsection (b)(2) of this section shall not apply in the case of any company having a tax liability for the preceding calendar year less than $1,000. In such cases the tax shall be paid on or before the first day of March following the close of the calendar year.

* * * * *

(Apr. 29, 1998, D.C. Law 12-86, § 202, 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-264, § 52(q), 46 DCR 2118.)

Effect of amendments. — Section 202 of D.C. Law 12-86, in (a)(1), substituted "1.7%" for "2.25%."

D.C. Law 12-264, added (a)(2)(C); and, in (b), rewrote the first two sentences in (2), and substituted "$1000" for "$2000" in (3).

Emergency act amendments. — For temporary delay of the provisions of § 203 of the Omnibus Regulatory Reform Amendment Act of 1998 (D.C. Law 12-86), see § 502 of the Health Insurance Portability and Accountability Federal Law Conformity Emergency Amendment Act of 1998 (D.C. Act 12-339, May 4, 1998, 45 DCR 2947).

For temporary amendment of section, see § 2(a) of the Regulatory Reform Tax Conformity Emergency Act of 1998 (D.C. Act 12-594, January 20, 1999, 45 DCR 1129), and § 2(a) of the Regulatory Reform Tax Conformity Congressional Review Emergency Act of 1999 (D.C. Act 13-42, March 31, 1999, 46 DCR 3621).

Section 4 of D.C. Act 12-594 provides for the retroactive application of the act.

Section 3 of D.C. Act 13-42 provides for the application of the act.

Legislative history of Law 12-86. — Law 12-86, the "Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-458, which was referred to the Committee on Public Works and the Environment and the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on December 19, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 21, 1998, it was assigned Act No. 12-256 and transmitted to both Houses of Congress for its review. D.C. Law 12-86 became effective on April 29, 1998 .

Legislative history of Law 12-264. — See note to § 47-2608.1.

Application of Law 12-86. — Section 203 of D.C. Law 12-86 provided that the provisions of Title II of the act shall be applicable to premiums received during the calendar year beginning Jan. 1, 1998, and subsequent years.

For temporary amendment to § 203 of D.C. Law 12-86, providing for applicability beginning on January 1, 1999, see § 502 of D.C. Law 12-154 and § 502 of the Health Insurance Portability and Accountability Federal Law Conformity, Motor Vehicle Insurance, Regulatory Reform, and Consumer Law Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-429, August 6, 1998, 45 DCR 5890).

Section 601(b) of D.C. Law 12-154 provides that the act shall expire after 225 days of its having taken effect.

§ 47-2608.1. Health service corporations.

Notwithstanding section 105 of An Act To establish a code of law for the District of Columbia, approved March 3, 1901 (31 Stat. 1206), a hospital service corporation, medical service corporation, pharmaceutical service corporation, optometric service corporation and any other health service corporation shall pay as taxes to the director of the Department of Finance and Revenue an amount equal to 1% of the gross amount of payments received during the preceding calendar year for subscriber contracts covering residents in the District after deducting the amounts returned to subscribers upon canceled subscriber contracts and rejected applications. (Apr. 20, 1999, D.C. Law 12-264, § 52(r), 46 DCR 2118.)

Emergency act amendments. — For temporary addition of this section, see § 2(b) of the Regulatory Reform Tax Conformity Emergency Act of 1998 (D.C. Act 12-594, January 20, 1999, 45 DCR 1129).

Section 4 of D.C. Act 12-594 provides for the retroactive application of the act.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

CHAPTER 27. PERMITS AND FEES.

Subchapter I. Public Auction Permits.

§ 47-2701. Permit required.

(a) Excepting sales made under authority of law, it shall be unlawful in the District of Columbia for any person, firm, or corporation, either for himself or itself, or for another, or for any firm, or corporation to sell or offer at public auction any stock or stocks of merchandise, in whole or in part, without first obtaining from the Mayor of the District of Columbia a written or printed permit so to do; and the Mayor shall not issue a permit for any such sale or sales until he is satisfied that neither fraud nor deception of any kind is contemplated or will be practiced, and that neither the sale, the reasons therefor nor the goods to be sold have not already been or will not thereafter be fraudulently or falsely advertised or in any wise whatsoever misrepresented.

(b) Any license issued pursuant to this subchapter shall be issued as a Class A Inspected Sales and Services endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (Sept. 8, 1916, 39 Stat. 846, ch. 473, § 1; 1973 Ed., § 47-2201; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(5), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (b).

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

Subchapter IV. Clean Air Compliance Fees.

§ 47-2731. Findings.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 2, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2732. Definitions.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 3, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2733. Clean Air Act compliance fee.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 4, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2734. Registration of employment parking spaces.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 5, 42 DCR 86; Apr. 18, 1996, D.C. Law 11-110, § 56(a), 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2735. Exemptions.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 6, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2736. Rules of construction.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 7, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2737. Special agreement with the federal government.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 8, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2738. Payment.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 9, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2739. Penalties and enforcement.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 10, 42 DCR 86; Apr. 18, 1996, D.C. Law 11-110, § 56(b), 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

§ 47-2740. Allocation of clean air compliance fee.

Repealed.

(Mar. 21, 1995, D.C. Law 10-242, § 11, 42 DCR 86; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 781, Pub. L. 105-33, § 11702(a)(1).)

CHAPTER 27A. SPECIAL PUBLIC SAFETY FEE.

§ 47-2751. Definitions.

For the purposes of this chapter, the term:

(1) "District gross receipts" means all income, derived from any activity whatsoever from sources within the District, whether compensated in the District or not, prior to the deduction of any expense whatsoever connected with the production of such income, except that, beginning with the fee that is

required by this title to be paid in fiscal year 1996 and thereafter, the calculation of such income shall not include the collection of federal or local taxes on motor vehicle fuel.

(2)(A) "Feepayer", except as provided in subparagraph (B) of this paragraph, means any person, fiduciary, partnership, unincorporated business, association, corporation, or any other entity subject to:

(i) Subchapter VII of Chapter 18 of this title;

(ii) Subchapter VIII of Chapter 18 of this title; or

(iii) The provisions of Chapter 1 of Title 46, except any employer in the employer's capacity as a householder as distinguished from an employer in the pursuit of a trade, occupation, profession, enterprise, or vocation.

(B) "Feepayer" shall not include a child development home, as defined in § 3-301(3). (June 14, 1994, D.C. Law 10-128, § 301, 41 DCR 2096; Sept. 28, 1994, D.C. Law 10-189, § 2(a), 41 DCR 5357; Sept. 6, 1995, D.C. Law 11-33, § 2(a), 42 DCR 4038; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-255, § 3(a), 46 DCR 1279.)

Effect of amendments.

D.C. Law 12-255 redesignated former (2) as (2)(A), and inserted "except as provided in subparagraph (B) of this paragraph" therein; redesignated former (2)(A), (2)(B), and (2)(C), as (2)(A)(i), (2)(A)(ii), and (2)(A)(iii), respectively; and added (2)(B).

Emergency act amendments.

For temporary amendment of section, see § 3(a) of the Child Development Home Promotion Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-604, January 20, 1999, 45 DCR 1281) and § 3(a) of the Child Development Home Promotion Emergency Amendment Act of 1998 (D.C. Act 12-444, October 9, 1998, 45 DCR 7304).

Section 5 of D.C. Act 12-604 provides for the retroactive application of the act.

Legislative history of Law 12-255. — Law 12-255, the "Child Development Home Promotion Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-820, which was referred to the Committee on Human Services. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 29, 1998, it was assigned Act No. 12-603 and transmitted to both Houses of Congress for its review. D.C. Law 12-255 became effective on April 20, 1999.

§ 47-2752. Special public safety fee.

References in text. — Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-2753. Enforcement.

Any feepayer who fails to file a return for or pay the fee due as required by § 47-2752 shall be subject to the same enforcement provisions and administrative provisions applicable to the fee as provided under Chapter 18 of this title. (June 14, 1994, D.C. Law 10-128, § 303, 41 DCR 2096; Sept. 28, 1994, D.C. Law 10-189, § 2(c), 41 DCR 5357; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Mar. 24, 1998, D.C. Law 12-81, § 59(i), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses

of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

CHAPTER 28. GENERAL LICENSE LAW.

Subchapter I. Specific Licensing Provisions.

Subchapter I-A. General Provisions.

Subchapter I-B. Non-Health Related Occupations and Professions Licensure.

Subchapter I. Specific Licensing Provisions.

§ 47-2801. Licenses for business or profession; application; transfer of license; signing and sealing.

Repealed. (July 1, 1902, 32 Stat. 622, ch. 1352, § 7, par. 1; July 1, 1932, 47 Stat. 550, ch. 366; 1973 Ed., § 47-2301; Apr. 30, 1988, D.C. Law 7-104, § 43(a),

35 DCR 147; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 101(c), 45 DCR 1172.)

Temporary amendment of section. — Section 11(b) of D.C. Law 12-210 amended former § 47-2801 to read as follows:

"No person shall engage in or carry on any business, trade, profession, or calling in the District of Columbia for which a license fee or tax is imposed by the terms of this chapter without having first obtained a license so to do. Applications for licenses shall be made to the Mayor of the District of Columbia or his designated agent in accordance with the provisions of the Act of Congress, approved March 3, 1917, and no license shall be granted until payment for the same shall have been made. The Social Security number of each applicant for a license shall be recorded on the application. Every license shall specify by name the person, firm, or corporation to which it shall be issued, the business, trade, profession, or calling for which it is granted, and the location at which such business, trade, profession , or calling is to be carried on. Licenses granted under the terms of this chapter may be assigned or transferred on application upon the conditions applicable to granting the original licenses, and the Mayor of the District of Columbia or his designated agent shall issue a certificate of such assignment or transfer upon the payment to the District of Columbia of a fee of $1 therefor. All licenses and transfers issued or granted shall be signed by the Mayor of the District of Columbia or his designated agent and impressed with a seal to be adopted by the Council of the District of Columbia."

Section 15(b) of D.C. Law 12-210 provided that the act shall expire after 225 days of its having taken effect.

Emergency act amendments. — For temporary amendment of a previous § 47-2801, see § 12 of the Child Support and Welfare Reform Compliance Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-309, March 20, 1998, 45 DCR 1923), § 11(b) of the Child Support and Welfare Reform Compliance Second Emergency Amendment Act of 1998 (D.C. Act 12-439, August 12, 1998, 45 DCR 6110), § 11(b) of the Child Support and Welfare Reform Compliance Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-503, October 27, 1998, 45 DCR 8495) and § 11(b) of the Child Support and Welfare Reform Compliance Second Congressional Review Emergency Amendment Act of 1998 (D.C. Act 12-600, January 20, 1999, 46 DCR 1239).

Section 16 of D.C. Act 12-309 provides for the application of the act.

Section 15 of D.C. Act 12-503 provides for the application of the act.

Legislative history of Law 12-210. — Law 12-210, the "Child Support and Welfare Reform Compliance Temporary Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-657. The Bill was adopted on first and second readings on July 7, 1998, and September 22, 1998, respectively. Signed by the Mayor on October 16, 1998, it was assigned Act No. 12-497 and transmitted to both Houses of Congress for its review. D.C. Law 12-210 became effective on April 13, 1999.

§ 47-2802. Compliance with fire escape laws and regulations required for license.

Repealed.

(July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 2; July 1, 1932, 47 Stat. 550; ch. 366; July 22, 1947, 61 Stat. 402, ch. 296, § 1; 1973 Ed., § 47-2302; enacted, Apr. 9, 1997, D.C. Laws 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 101(c), 45 DCR 1172.)

Legislative history of Law 12-86. — Law 12-86, the "Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-458, which was referred to the Committee on Public Works and the Environment and the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on December 19, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 21, 1998, it was assigned Act No. 12-256 and transmitted to both Houses of Congress for its review. D.C. Law 12-86 became effective on April 29, 1998.

Delegation of Authority Pursuant to an Act Making Appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes. — See Mayor's Order 98-139, August 20, 1998 (45 DCR 6591).

§ 47-2803. Revocation of theater license for failure to comply with public decency regulations.

Repealed.

(July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 3; July 1, 1932, 47 Stat. 551, ch. 366; 1973 Ed., § 47-2303; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 101(c), 45 DCR 1172.)

Legislative history of Law 12-86 — See note to § 47-2802.

§ 47-2804. Separate license for each business, trade, or profession by same person; place of business restricted to that designated in license; operation under license by others prohibited.

Repealed.

(July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 2; July 1, 1932, 47 Stat. 550; ch. 366; July 22, 1947, 61 Stat. 402, ch. 296, § 1; 1973 Ed., § 47-2302; enacted, Apr. 9, 1997, D.C. Laws 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 101(c), 45 DCR 1172.)

Legislative history of Law 12-86. — See note to § 47-2802.

§ 47-2805. Establishment of licensing periods by Mayor; prorating for late application.

Repealed.

(July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 2; July 1, 1932, 47 Stat. 550; ch. 366; July 22, 1947, 61 Stat. 402, ch. 296, § 1; 1973 Ed., § 47-2302; enacted, Apr. 9, 1997, D.C. Laws 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 101(c), 45 DCR 1172.)

Legislative history of Law 12-86. — See note to § 47-2802.

§ 47-2805.1. Establishment of licensing periods by Mayor; prorating for late application.

The Mayor of the District of Columbia shall fix the period for which any license authorized under this subchapter may be issued in a manner consistent with the uniform master business licensing expiration date provisions as set forth in § 47-2851.9. Licenses issued at any time after the beginning of the license period as set forth in § 47-2851.9 shall date from the first day of the month in which the license was issued and end on the last day of the license period above prescribed, and payment shall be made of the proportionate amount of the bi-annual license fee or tax; provided that where the license fee is $3 or less the fee shall not be prorated; and provided further, that no fee or

tax shall be prorated to an amount less than $3. (Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(6), 46 DCR 3142.)

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-845, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-2808. Auctioneers; temporary licenses; penalty for failure to account.

* * * * *

(d) Any permit issued pursuant to this section shall be issued as a Class A Inspected Sales and Services endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 623, ch. 1352, § 7, par. 9; July 1, 1932, 47 Stat. 552, ch. 366; Apr. 1, 1942, 56 Stat. 190, ch. 207, § 1; July 8, 1963, 77 Stat. 77, Pub. L. 88-60, § 1; July 29, 1970, 84 Stat. 570, Pub. L. 91-358, title I, § 155(a); 1973 Ed., § 47-2309; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(c), 23 DCR 2461; Oct. 5, 1985, D.C. Law 6-42, § 469(a), 32 DCR 4450; Feb. 24, 1987, D.C. Law 6-181, § 2, 33 DCR 7664; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(7), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (d).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2809. Barbershops and beauty parlors.

(a) Owners or managers of barbershops, beauty parlors, beauty salons, vanity shops, or shingle shops, by whatsoever name called, where hair cutting, hair dressing, hair dyeing, manicuring, and kindred acts are practiced shall pay a license fee of $60 biennially. In addition, any person who independently leases, rents, or is otherwise authorized to occupy a barbershop chair or a beauty shop booth from the owner of any such shop or establishment shall pay a license fee of $60 biennially for each such chair or booth so leased, rented or otherwise occupied.

(b) Any license issued pursuant to this section shall be issued as a Class A Public Health: Public Accommodations endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 10; July 1, 1932, 47 Stat. 552, ch. 366; 1973 Ed., § 47-2310; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(d), 23 DCR 2461; Sept. 26, 1995, D.C. Law 11-52, § 302(a), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(8), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2811. Massage establishments; Turkish, Russian, or medicated baths.

(a) Owners or managers of massage establishments and Turkish, Russian, or medicated baths shall pay a license fee of $300 per annum. No license shall be issued under this section without the approval of the Chief of Police. It shall be unlawful for any female to give or administer massage treatment or any bath to any person of the male sex, or for any person of the male sex to give or administer massage treatment or any bath to any person of the female sex, in any establishment licensed under this section. Any person violating the provisions of this section shall, upon conviction, be punished as hereinafter provided in this chapter; and, in addition to such penalty, it shall be the duty of the Mayor of the District of Columbia to revoke the license of the owner or manager of the establishment wherein the provisions of this section shall have been violated.

(b) Any license issued pursuant to this section shall be issued as a Class A Public Health: Public Accommodations endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 11; July 1, 1932, 47 Stat. 552, ch. 366; 1973 Ed., § 47-2311; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(e), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(9), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2813. Keeping or storing of moving picture films.

Repealed.

(July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 13; July 1, 1932, 47 Stat. 552, ch. 366; 1973 Ed., § 47-2313; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(10), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2814. Gasoline, kerosene, oils, fireworks, and explosives.

* * * * *

(g) Any license issued pursuant to this section shall be issued as a Class A Environmental Materials endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 14; July 1, 1932, 47 Stat. 552, ch. 366; 1973 Ed., § 47-2314; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(g), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(11), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (g).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2815. Pyroxylin.

(a) Owners or managers of establishments where pyroxylin is kept or stored for painting or spraying shall pay a license fee of $50 per annum. No license shall issue hereunder without the approval of the Fire Marshal of the District of Columbia.

(b) Any license issued pursuant to this section shall be issued as a Class A Environmental Materials endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 15; July 1, 1932, 47 Stat. 552, ch. 366; 1973 Ed., § 47-2315; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(h), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(12), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2816. Abattoirs or slaughterhouses.

Repealed.

(July 1, 1902, 32 Stat. 624, ch. 1352, § 7, par. 16; July 1, 1932, 47 Stat. 553, ch. 366; Aug. 1, 1950, 64 Stat. 393, ch. 513, § 1; 1973 Ed., § 47-2316; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(13), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2817. Laundries; dry cleaning and dyeing establishments.

(a) Owners or managers of laundries operated other than by hand power shall pay a license fee of $188 biennially.

(b) Repealed.

(c)(1) Owners or managers of dry cleaning or dyeing establishments shall pay a license fee of $222 biennially.

(2) Any license issued pursuant to this subsection shall be issued as a Class A Environmental Materials endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

(d) Any license issued pursuant to this section, shall be in addition to those required under subsection (c)(2) of this section, if any, and shall be issued as a Class B General Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 17; July 1, 1932, 47 Stat. 553, ch. 366; 1973 Ed., § 47-2317; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(i), 23 DCR 2461; Sept. 26, 1995, D.C. Law 11-52, § 302(b), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(14), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 repealed (b); and added (c)(2) and (d).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2818. Mattress manufacture, renovation, storage, or sale; "mattress" defined.

(a)(1) Persons engaged in the business of manufacturing or renovating mattresses shall pay a license fee of $476 biennially.

(2) Any license issued pursuant to this subsection shall be issued as a Class A Manufacturing endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

(b)(1) Owners or managers of establishments where mattresses are stored, sold, or kept for sale shall pay a license fee of $34 biennially.

(2) Any license issued pursuant to this subsection shall be issued as a Class B General Sales endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

(c) Within the meaning of this section, the term "mattress" shall be deemed to include any quilt, comforter, pad, pillow, cushion, or bag stuffed with hair, down, feathers, wool, cotton, excelsior, jute, or any other soft material and designed for use for sleeping or reclining purposes. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 18; July 1, 1932, 47 Stat. 553, ch. 366; 1973 Ed., § 47-2318; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(j), 23 DCR 2461; Sept. 26, 1995, D.C. Law 11-52, § 302(c), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(15), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 added (a)(2) and (b)(2).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2819. Slot machines.

Repealed.

(July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 19; July 1, 1932, 47 Stat. 553, ch. 366; 1973 Ed., § 47-2319; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(k), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(16), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2820. Theaters, moving pictures, skating rinks, dances, exhibitions, lectures, entertainments; assignment of police and firemen and additional fees based thereon; hours minors are prohibited on premises.

* * * * *

(e) Any license issued pursuant to this section shall be issued as a Class A Entertainment endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 20; July 1, 1932, 47 Stat. 553, ch. 366; June 29, 1948, 62 Stat. 1109, ch. 735, §§ 1, 2; 1973 Ed., § 47-2320; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(l), 23 DCR 2461; Mar. 11, 1988, D.C. Law 7-88, § 2, 35 DCR 164; Aug. 17, 1991, D.C. Law 9-23, § 2, 38 DCR 4088; July 22, 1992, D.C. Law 9-131, § 2(b), (c), 39 DCR 4057; Sept. 29, 1992, D.C. Law 9-160, § 2, 39 DCR 5694; Sept. 26, 1995, D.C. Law 11-52, § 302(d), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(17), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 added (e).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2821. Bowling alleys; billiard and pool tables; games.

(a) Owners or managers of establishments where bowling alleys, billiard or pool tables, or any table, alley, or board upon which legitimate games are played, shall, when they are operated or conducted for public use, or for profit or gain, pay a license tax of $39 per annum for each such alley, board, or table. No license shall issue under this section without the approval of the Chief of Police; provided, that in case of refusal of said Chief of Police to approve said license, or upon written protest of a majority or more of the property owners or residents of the block in which it is proposed to grant such license, an appeal may be taken to the Mayor of the District of Columbia, whose decision shall be final. All establishments licensed under this section shall be closed during the entire 24 hours of each and every Sunday and between the hours of 1:00 a.m. and 8:00 a.m. on the secular days of the week; provided, however, that bowling alley establishments licensed under this section shall be closed at midnight on Saturday night and shall remain closed until 2:00 p.m.

(b) Any license issued pursuant to this section shall be issued as a Class A Entertainment endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 21; July 1, 1932, 47 Stat. 553, ch. 366; Apr. 14, 1937, 50 Stat. 63, ch. 77; 1973 Ed., § 47-2321; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(m), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(18), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2822. Shooting galleries.

Repealed.

(July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 22; July 1, 1932, 47 Stat. 554, ch. 366; 1973 Ed., § 47-2322; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(19), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2823. Baseball, football, and athletic exhibitions; assignment of police and firemen; amusement parks.

* * * * *

(c) Any license issued pursuant to this section shall be issued as a Class A Entertainment endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 23; July 1, 1932, 47 Stat. 554, ch. 366; June 29, 1948, 62 Stat. 1109, ch. 735, § 3; 1973 Ed., § 47-2323; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(n), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(20), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (c).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2824. Swimming pools.

(a) Owners or managers of swimming pools, indoor or outdoor, shall pay a license fee of $319 per annum.

(b) Any license issued pursuant to this section shall be issued as a Class A Public Health: Public Accommodations endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 625, ch. 1352, § 7, par. 24; July 1, 1932, 47 Stat. 554, ch. 366; 1973 Ed., § 47-2324; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(o), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(21), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2825. Circuses.

(a) Proprietors or owners of a circus transported by railroad into the District of Columbia shall pay a license fee of $19 per day for each carload of circus equipment, and proprietors or owners of any circus transported by wagons or motor trucks into the District of Columbia shall pay a license tax of $14 per day

for each motortruck load or wagon load of circus equipment, but not to exceed $875 per day.

(b) Any license issued pursuant to this section shall be issued as a Class A Entertainment endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 626, ch. 1352, § 7, par. 25; July 1, 1932, 47 Stat. 554, ch. 366; 1973 Ed., § 47-2325; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(p), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(22), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2826. Special events.

* * * * *

(c) Any license issued pursuant to this section shall be issued as a Class A Entertainment endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 626, ch. 1352, § 7, par. 26; July 1, 1932, 47 Stat. 554, ch. 366; 1973 Ed., § 47-2326; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(q), 23 DCR 2461; Mar. 16, 1995, D.C. Law 10-224, § 2(a), 41 DCR 8055; Mar. 21, 1995, D.C. Law 10-234, § 2(a), 42 DCR 28; Apr. 9, 1997, D.C. Law 11-198, § 105, 44 DCR 1730; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(23), 46 DCR 3142.)

Effect of amendments.
D.C. Law 12-261 added (c).

Emergency act amendments.
For temporary amendment of section, see § 107 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 103 of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151), and § 103 of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for the application of the act.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2827. Commission merchants in food; bakeries; bottling, candy-manufacturing, and ice cream manufacturers; groceries; markets; delicatessens; restaurants; private clubs; wholesale fish dealers; dairies.

* * * * *

(b)(1) Owners or managers of bakeries, candy-manufacturing establishments, grocery stores, marine products or fish sold at retail, meat shops and market stands handling food or food products shall pay a license fee of $222 biennially.

* * * * *

(i) Licenses for Candy Manufacturers, Commercial Merchant Food, Ice Cream Manufacturers, Marine Product suppliers, and other wholesale food

establishments shall be issued under the master business license system as a Class A Food Establishments: Wholesale endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

(j) Licenses for Bakeries, Delicatessens, Food Product suppliers, Groceries, Supermarkets, and other retail food establishments shall be issued under the master business license system as a Class A Food Establishments: Retail endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 626, ch. 1352, § 7, par. 27; July 1, 1932, 47 Stat. 554, ch. 366; 1973 Ed., § 47-2327; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(r), 23 DCR 2461; Sept. 29, 1988, D.C. Law 7-173, § 6, 35 DCR 5758; Sept. 26, 1995, D.C. Law 11-52, § 302(e), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(24), 46 DCR 3142.)

Effect of amendments.

D.C. Law 12-261 deleted "bottling establishments" following "bakeries" in (b)(1); and added (i) and (j).

Legislative history of Law 12-261. — See note to § 47-2801.

Delegation of Authority Pursuant to an Act Making Appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes. — See Mayor's Order 98-139, August 20, 1998 (45 DCR 6591).

§ 47-2828. Classification of buildings containing living quarters for licenses; fees; buildings exempt from license requirement.

(a) The Council of the District of Columbia is authorized and empowered to classify, according to use, method of operation, and size, buildings containing living or lodging quarters of every description, to require licenses for the business operated in each such building as in its judgment requires inspection, supervision or regulation by any municipal agency or agencies, and the Mayor of the District of Columbia is authorized and empowered to fix a schedule of license fees therefor in such amount as, in his judgment, will be commensurate with the cost to the District of Columbia of such inspection, supervision or regulation: owners of residential buildings in which one or more dwelling units or rooming units are offered for rent or lease shall obtain from the Mayor a license to operate such business.

(b) Licenses for hotels, inns and motels, boarding houses and rooming houses, and other transient Class A Housing businesses shall be issued under the master business license system as a Class A Housing: Transient endorsement on a master license.

(c) Licenses for apartment houses, cooperative associations, and other residential Class A Housing businesses shall be issued under the master business license system as a Class A Housing: Residential endorsement on a master license.

(d) Licenses for businesses engaged in home improvement services issued under this section shall be issued as a Class B General Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902,

32 Stat. 626, ch. 1352, § 7, par. 28; July 1, 1932, 47 Stat. 555, ch. 366; July 22, 1947, 61 Stat. 402, ch. 296, § 3; 1973 Ed., § 47-2328; July 25, 1995, D.C. Law 11-30, § 10, 42 DCR 1547; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(25), 46 DCR 3142.)

Effect of amendments.
D.C. Law 12-261 designated existing language as (a) and added (b), (c), and (d).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2829. Vehicles for hire; identification tags on vehicles; vehicles for school children; ambulances, private vehicles for funeral purposes; issuance of licenses; payment of fees.

* * * * *

(h) Except as otherwise provided in subsections (c) and (d) of this section, owners of motor vehicles for hire used for any purpose, including, but not limited to, owners of ambulances for hire, and owners of passenger vehicles which, when used for hire, are used exclusively for funeral purposes, and, owners of passenger vehicles used exclusively for contract livery services for which the rate is fixed solely by the hour, and owners of passenger vehicles for hire used for sightseeing purposes shall pay a license tax of $25 or an amount set by the Mayor, but not to exceed $100, for each vehicle having a seating capacity of 12 or less passengers exclusive of the driver used in the conduct of their business. License endorsements requested by this subsection, excluding that of ambulances, shall be issued by the Department of Public Works. Licenses requested by this subchapter for ambulances shall be issued by the Department of Health as a Class A Inspected Sales and Services endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

* * * * *

(Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(26), 46 DCR 3142.)

Effect of amendments.
D.C. Law 12-261, in (h), substituted the last two sentences for one which read "Licenses requested by this subsection shall be issued by the Department of Public Works."

Emergency act amendments. — For temporary amendment of section, see § 503 of the Fiscal Year 1997 Budget Support Emergency Act of 1996 (D.C. Act 11-302, July 25, 1996, 43 DCR 4181), § 503 of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1996 (D.C. Act 11-429, October 29, 1996, 43 DCR 6151); and § 503 of the Fiscal Year 1997 Budget Support Congressional Adjournment Emergency Amendment Act of 1997 (D.C. Act 12-2, February 19, 1997, 44 DCR 1590).

Section 1001 of D.C. Act 12-2 provides for application of the act.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2830. Rental or leasing of motor vehicle without driver.

(a) The owners or managers of establishments where automobiles or other motor vehicles are kept for rent or lease without a driver shall pay a license fee of $600 biennially for each such establishment; provided, that nothing in this

section shall be so construed as to exempt such owners or managers from paying additional license taxes required by this chapter.

(b) Any license issued pursuant to this section shall be issued as a Class A Motor Vehicles Sales, Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 626, ch. 1352, § 7, par. 32; July 1, 1932, 47 Stat. 557, ch. 366; 1973 Ed., § 47-2332; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(s), 23 DCR 2461; Sept. 26, 1995, D.C. Law 11-52, § 302(f), 42 DCR 3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(27), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2832. Repairing of motor vehicles.

(a) Owners or managers of establishments where motor vehicles of any description are washed, cleaned, greased, oiled, or repaired, for profit or gain, shall pay a license fee of $30 per annum.

(b) Any license issued pursuant to this section shall be issued as Class A Motor Vehicles Sales, Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 34; July 1, 1932, 47 Stat. 557, ch. 366; 1973 Ed., § 47-2334; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(t), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(28), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2832.1. Parking establishments.

Any license or permit for a parking establishment issued under this chapter shall be issued as a Class B General Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(38), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2833. Livery stables.

Repealed.

(July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 35; July 1, 1932, 47 Stat. 557, ch. 366; 1973 Ed., § 47-2335; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(u), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(29), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2834. Sales on streets or public places.

(a) Except to sell newspapers sold at large and not sold from a fixed location, no person shall sell anything upon the public streets or from public space in the District of Columbia without a license under this section, unless the person sells at the several markets only the produce they have raised, or unless the person is less than 18 years old and has a valid work permit or street trade badge issued by the Board of Education of the District of Columbia. Persons licensed under this section shall be vendors designated, and required to pay a license fee, as follows:

* * * * *

(5) Class C Nonfood, for people who vend merchandise other than food from door to door, $111 per annum;

(6) Class C Food, for people who vend food from door to door, $135 per annum; and

(7) Class D Services, for people who engage in street photography or shining shoes, $111 per annum.

* * * * *

(c) The Director may, by regulation, establish and revise every 2 years a site specific schedule of fees to replace the fees listed under subsection (a) of this section to reflect the adoption of a regulatory system that assigns specific vending sites by lottery and assesses a license fee that reflects the administrative cost of licensure, periodic inspection of food vendors, and a public space rental fee based on the estimated customer volume and sales tax information for the prior year for each site.

(d)(1) Any license issued pursuant to this section for Class A vendor licenses shall be issued as a Class A Food Establishments: Retail endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47.

(2) Any license issued pursuant to this section for a Class B and Class C vendor licenses shall be issued as a Class B General Sales endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 36; July 1, 1932, 47 Stat. 557, ch. 366; 1973 Ed., § 47-2336; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(aa), 23 DCR 2461; Sept. 26, 1984, D.C. Law 5-113, § 501, 31 DCR 3974; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-86, § 1102, 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(30), 46 DCR 3142; Apr. 20, 1999, D.C. Law 12-264, § 52(s), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-86 added (a)(7) and (c).

D.C. Law 12-261 added (d).

D.C. Law 12-264 validated a previously made technical correction in (a)(5).

Legislative history of Law 12-86. — Law 12-86, the "Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-458, which was referred to the Committee on Public Works

and the Environment and the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on December 19, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 21, 1998, it was assigned Act No. 12-256 and transmitted to both Houses of Congress for its review. D.C. Law 12-86 became effective on April 29, 1998.

Legislative history of Law 12-261. — See note to § 47-2801.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

Delegation of Authority Pursuant to an Act Making Appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes. — See Mayor's Order 98-139, August 20, 1998 (45 DCR 6591).

Power of District to restrict vending in certain areas. — Subsection (b) of this section clearly indicates that the District anticipated that it might have to prohibit vending in certain areas due to public safety and traffic concerns. Ki Young Chung v. District of Columbia, 982 F. Supp. 20 (D.D.C. 1997).

Right to vend on particular street. — The District of Columbia's Licensing Regulations did not confer upon vendors a legitimate constitutional claim of entitlement to vend on a particular street. Ki Young Chung v. District of Columbia, 982 F. Supp. 20 (D.D.C. 1997).

A vending license is merely a general-purpose permit to vend in District-approved locations; it does not in any way assign locations to individual vendors. Ki Young Chung v. District of Columbia, 982 F. Supp. 20 (D.D.C. 1997).

§ 47-2835. Solicitors.

(a) Solicitors shall pay a license fee of $316 biennially. Any person who goes from house to house, or place to place, within the District of Columbia, selling or taking orders for or offering to sell or take orders for goods, wares, merchandise, or any article or thing of value for future delivery, or for services to be performed in the future or for the making, manufacturing, or repairing of any article or thing whatsoever for future delivery, and requiring or accepting a deposit for such future delivery or service, shall be deemed to be a "solicitor," within the meaning of this section; provided, however, that this definition shall not apply to persons selling goods, wares, merchandise, or any article or thing of value for resale to retailers in that commodity. Any person desiring a solicitor's license shall make application to the Mayor of the District of Columbia or his designated agent on forms to be provided for that purpose, stating the name of the applicant, the name and address of the person whom he represents, the class and kind of goods offered for sale, or the kind of service to be performed. Such application shall be accompanied by a bond in the penal sum of $500, running to the District of Columbia, conditioned upon the making of final delivery of the goods ordered, or services to be performed, in accordance with the terms of such order, or failing therein, that the advance payment on such order be refunded. Any person aggrieved by the action of any such solicitor shall have the right of action on the bond for the recovery of money, or damages, or both. All orders taken by licensed solicitors shall be in writing in duplicate, stating the terms thereof and the amount paid in advance, and 1 copy shall be given to the purchaser.

(b) Any license issued pursuant to this section shall be issued as a Class B General Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 37; July 1, 1932, 47 Stat. 557, ch. 366; 1973 Ed., § 47-2337; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(v), 23 DCR 2461; Sept. 26, 1995, D.C. Law 11-52, § 302(g), 42 DCR

3684; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(31), 46 DCR 3142.)

Effect of amendments. D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2836. Guides.

(a) No person shall, for hire, guide or escort any person through or about the District of Columbia, or any part thereof, unless he shall have first secured a license so to do. The fee for each such license shall be $28 per annum. No license shall be issued hereunder without the approval of the Chief of Police. The Council of the District of Columbia is authorized and empowered to make reasonable regulations for the examination of all applicants for such licenses and for the government and conduct of persons licensed hereunder, including the power to require said persons to wear a badge while engaged in their calling.

(b) Any license issued pursuant to this section shall be issued as a Class B General Services and Repair endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 38; July 1, 1932, 47 Stat. 558, ch. 366; 1973 Ed., § 47-2338; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(w), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(32), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2837. Secondhand dealers; classification; licensing; stolen property.

* * * * *

(e) Any license issued pursuant to this section for Class A and Class C shall be issued as a Class A Inspected Sales and Services endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. Any other license issued pursuant to this section shall be issued as a Class B General Sales endorsement to a master business license. (July 1, 1902, 32 Stat. 627, ch. 1352, § 7, par. 39; July 1, 1932, 47 Stat. 558, ch. 366; July 3, 1956, 70 Stat. 491, ch. 511, § 1; 1973 Ed., § 47-2339; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(33), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (e).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2838. Dealers in dangerous weapons.

(a) Dealers in dangerous or deadly weapons shall pay a license tax of $300 per annum. No license shall issue hereunder without the approval of the Chief of Police, and the Council of the District of Columbia is authorized and

empowered to make and promulgate regulations for the conduct of the business of persons licensed hereunder, including the power to require a record to be kept of all sales of deadly or dangerous weapons, to prescribe a form therefor, and to require reports of all such sales to the Chief of Police at such time as the Council may deem advisable.

(b) Any license issued pursuant to this section shall be issued by the Metropolitan Police Department as a Class A Public Safety endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902, 32 Stat. 628, ch. 1352, § 7, par. 40; July 1, 1932, 47 Stat. 558, ch. 366; 1973 Ed., § 47-2340; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(x), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(34), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 designated the existing language as (a) and added (b).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2839. Private detectives; "detective" defined; regulations.

* * * * *

(f) Any license issued pursuant to this section shall be issued as a Class A Public Safety endorsement to a master business license under the master business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(35), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 added (f).

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2840. Fortune-telling.

Repealed.

(July 1, 1902, 32 Stat. 628, ch. 1352, § 7, par. 43; July 1, 1932, 47 Stat. 562, ch. 366; 1973 Ed., § 47-2342; Sept. 14, 1976, D.C. Law 1-82, title I, § 104(z), 23 DCR 2461; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(36), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2832.1.

§ 47-2842. Council of the District of Columbia may regulate, modify, or eliminate license requirements.

* * * * *

(c) Notwithstanding subsection (a) of this section, no licensing fees shall be charged to any child development home as defined in § 3-301(3).

(d) The Council shall make such regulations, modifications, or eliminations of licensing requirements consistent with the master business licensing scheme as set forth in subchapter I-A of Chapter 28 of Title 47. (July 1, 1902,

32 Stat. 628, ch. 1352, § 7, par. 45; July 1, 1932, 47 Stat. 562, ch. 366; 1973 Ed., § 47-2344; Sept. 14, 1976, D.C. Law 1-82, title I, § 108, 23 DCR 2461; Apr. 3, 1982, D.C. Law 4-97, § 7, 29 DCR 765; Aug. 17, 1991, D.C. Law 9-19, title I, § 111, 38 DCR 4066; Aug. 17, 1991, D.C. Law 9-30, § 7, 38 DCR 4215; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-255, § 3(b), 46 DCR 1279; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(37), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-255 added (c).

D.C. Law 12-261 added (d).

Emergency act amendments. — For temporary amendment of section, see § 3(b) of the Child Development Home Promotion Emergency Amendment Act of 1998 (D.C. Act 12-444, October 9, 1998, 45 DCR 7304), and § 3(b) of the Child Development Home Promotion Legislative Review Emergency Amendment Act of 1998 (D.C. Act 12-604, January 20, 1999, 45 DCR 1281).

Section 5 of D.C. Act 12-604 provides for the retroactive application of the act.

Legislative history of Law 12-255. — Law 12-255, the "Child Development Home Promotion Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-820, which was referred to the Committee on Human Services. The Bill was adopted on first and second readings on December 1, 1998, and December 15, 1998, respectively. Signed by the Mayor on December 29, 1998, it was assigned Act No. 12-603 and transmitted to both Houses of Congress for its review. D.C. Law 12-255 became effective on April 20, 1999.

Legislative history of Law 12-261. — See note to § 47-2801.

Subchapter I-A. General Provisions.

§ 47-2851.1. Definitions.

For the purposes of this subchapter, the term:

(1)(A) "Business" means any trade, profession, or activity which provides, or holds itself out to provide, goods or services to the general public or to any portion of the general public, for hire or compensation, and which pays, or is subject to the payment of, taxes on earnings, or fees in lieu of taxes, to the District of Columbia, or which qualifies for tax-exempt status under District law.

(B) "Business" shall not include the following:

(i) The activities of any political subdivision, or of any authority created and organized under and pursuant to law of the District;

(ii) The activities of any compact entered into by the District with any state or political subdivision of a state; or

(iii) Any employment for wages or salary.

(2) "Business License Center" means the business registration and licensing center established by this subchapter and located in and under the administrative control of the Department of Consumer and Regulatory Affairs.

(3) "Department" means the Department of Consumer and Regulatory Affairs.

(4) "Director" means the Director of the Department of Consumer and Regulatory Affairs.

(5) "License" means the whole or part of any agency permit, license, certificate, approval, registration, charter, or any form or permission required by law, including agency rule, to engage in any activity.

(5A) "License information packet" means a collection of information about licensing requirements and application procedures custom-assembled for each request.

(6) "Master application" means a document incorporating pertinent data from existing applications for licenses covered under this subchapter.

(7) "Master business license" means the single document designed for public display issued by the business license center that certifies District agency license approval and that incorporates the endorsements for individual licenses included in the master business license system, that the District requires for any person subject to this subchapter.

(8) "Person" means any individual, sole proprietorship, partnership, association, cooperative, corporation, nonprofit organization, and any other organization required to register with the District to do business in the District and to obtain one or more licenses from the District or any of its agencies.

(9) "Regulation" means any licensing or other governmental or statutory requirements pertaining to business or professional activities.

(10) "Regulatory agency" means any District agency, board, commission, or division which regulates one or more professions, occupations, industries, businesses, or activities.

(11) "Renewal application" means a document used to collect pertinent data for renewal of licenses covered under this subchapter.

(12) "System" means the mechanism by which master business licenses are issued and renewed, license and regulatory information is disseminated, and account data is exchanged by the agencies. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), (c), 46 DCR 3142.)

Section references. — This section is referred to in §§ 2-2805, 6-3105, 25-111, 25-115, 26-701, 26-1003, 28-4003, 29-815, 29-1144, 31-1701, 32-1002, 32-1302, 32-1304, 32-1306, 32-1502, 32-1505, 32-1604, 33-303, 33-533, 33-1003, 35-201, 35-1206, 35-1413, 35-1553, 35-1706, 35-2306, 35-2902, 35-3102, 36-1002, 40-1719, 47-2404, 47-2603, 47-2701, 47-2808, 47-2809, 47-2811, 47-2814, 47-2815, 47-2817, 47-2818, 47-2820, 47-2821, 47-2823, 47-2824, 47-2825, 47-2826, 47-2827, 47-2828, 47-2829, 47-2830, 47-2832, 47-2832.1, 47-2834, 47-2835, 47-2836, 47-2837, 47-2836, 47-2837, 47-2838, 47-2839, 47-2842, and 47-3102.

Effect of amendments. — D.C. Law 12-261 inserted "for hire or compensation" in (1)(A); inserted (1)(B) and (5A); and substituted "master business license" for "master license" in (7) and (12).

Legislative history of Law 12-86. — Law 12-86, the "Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-458, which was referred to the Committee on Public Works and the Environment and the Committee on Consumer and Regulatory Affairs. The Bill was adopted on first and second readings on December 19, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 21, 1998, it was assigned Act No. 12-256 and transmitted to both Houses of Congress for its review. D.C. Law 12-86 became effective on April 29, 1998.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.2. License required.

(a) No person shall engage in or carry on any business in the District of Columbia without having first obtained a master business license and any necessary endorsements in accordance with this subchapter; provided, however, that no license shall be required of:

(1) A person who does not maintain a business address in the District of Columbia and who engages in business only in affiliation with a licensed business providing the same or similar services; or

(2) A person whose annual gross receipts are $2,000 or less in any calendar year; provided, that the person is not required to obtain a license

under one of the Class A License endorsement categories set forth in § 47-2851.3.

(b) Each license shall specify the particular business or businesses the licensee is authorized to operate, as defined by District law or regulation, and no licensee shall be permitted to engage in activities outside the scope of the license.

(c) A license shall be required for each business location.

(d) No person issued a license under this subchapter shall willfully allow any other person required to obtain a separate license to operate under his or her license.

(e) Licenses granted under this subchapter may be assigned or transferred upon approval by the Department and payment of the applicable fee. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), (d), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in the introductory language of (a) and rewrote (a)(2).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.3. Classes of license.

(a) All licenses issued in accordance with this subchapter shall be either Class A Licenses or Class B Licenses.

(1) Businesses licensed as Class A shall be subject to inspection and approval by the District government and may be fined, suspended, or closed for failure to pass each inspection or approval.

(2) Businesses licensed as Class B shall not require inspection in order to be issued a master business license under the master business license system.

(b) All business licenses issued by the Department prior to the effective date of this act are hereby consolidated into and redesignated as Class A or Class B license endorsement categories. Nothing in the foregoing shall be read as eliminating the criteria, established either by rule or statute, that govern the awarding of any license affected by this section.

(c) Class A licenses shall be required of businesses engaged in the following license endorsement categories:

(1) Alcoholic beverages, except that a master business license bearing an Alcoholic Beverages endorsement shall also indicate the class of endorsement applicable for the licensed business;

(2) Educational Services;

(3) Entertainment;

(4) Environmental Materials;

(5) Financial Services;

(6)(A) Housing: transient; and

(B) Housing: residential;

(7) Inspected Sales and Services;

(8) Manufacturing;

(9) Motor Vehicle Sales, Service. and Repair;

(10)(A) Public Health: health care facility;

(B) Public Health: human services facility;

(C) Public Health: child health and welfare;

(D) Public Health: public accommodations;
(E) Public Health: pharmacy and pharmacology;
(F) Public Health: funeral establishment;
(G) Public Health: radioactive materials;
(H) Public health: biohazard;
(I) Public Health: food establishment wholesale; and
(J) Public Health: food establishment retail; and
(11) Public safety;

(d) Class B licenses shall be required of businesses engaged in the following license endorsement categories:
(1) Employment Services;
(2) General Sales;
(3) General Services and Repair; and
(4) General Business.

(e) The following licenses shall not be a part of the master business license system, and shall be regulated by the Department of Health:
(1) Dog-Spayed; and
(2) Dog-Unspayed.

(f) Any business, not required to obtain a Class A license, whether or not defined in any District statute or regulation, must obtain a Class B license. A business whose practice does not come under the coverage of one of the above named categories, and which is not subject to inspection, must obtain a Class B license under the "General business" endorsement category.

(g) Nothing in this section shall be construed as preventing the Director by regulation, or the Council by statute, from establishing new Class A license or Class B license categories or eliminating existing categories as the Director or Council deems necessary and appropriate. The Department shall maintain and periodically update a schedule of current license categories and classes.

(h) The Department shall maintain and periodically update a roster of all licensed businesses, indicating whether they possess Class A licenses or Class B licenses. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(e), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 rewrote the section.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

References in text. — "The effective date of this act," referred to in the first sentence of (b), is April 20, 1999.

§ 47-2851.3a. Existing licenses eliminated.

(a)(1) The following licenses are eliminated as separate license categories, but shall be separate endorsement categories:
(A) Alcoholic Beverages (A);
(B) Alcoholic Beverages (B);
(C) Alcoholic Beverages (C);
(D) Alcoholic Beverages (D); and
(E) Alcoholic Beverages (E).

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive an Alcoholic Beverages license endorsement.

(b)(1) The following licenses are eliminated as separate license categories:

(A) Educational and Cultural Institutions;

(B) Institutions of Learning;

(C) Medical and Dental Colleges;

(D) Post-Secondary Institutions; and

(E) Veterans Training.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive an Educational Services license endorsement.

(c)(1) The following licenses are eliminated as separate license categories:

(A) Athletic Exhibition;

(B) Billiard Parlor;

(C) Bowling Alley;

(D) Carnival (including street festivals);

(E) Circus;

(F) Mechanical Amusement;

(G) Moving Picture Theater;

(H) Public Hall;

(I) Business Street Photographer;

(J) Skating Rinks;

(K) Special Events; and

(L) Theater (live).

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive an Entertainment license endorsement.

(d)(1) The following licenses are eliminated as separate license categories, except that where special endorsements or permits are required for hazardous waste treatment or asbestos waste abatement, these special endorsements or permits shall be obtained separately:

(A) Asbestos Abatement Business;

(B) Bulk Fuel Metering;

(C) Bulk Fuel Storage Plant;

(D) Bulk Fuel Above Ground Tank;

(E) Dry Cleaner;

(F) Explosives;

(G) Fireworks Sales;

(H) Gasoline Dealer;

(I) Hazardous Waste Management;

(J) Kerosene;

(K) Pesticide Applicator;

(L) Pesticide Operator;

(M) Pyroxylin;

(N) Restricted Use Pesticide Dealer;

(O) Solid Waste Collectors;

(P) Solid Waste Handling Facilities;

(Q) Solid Waste Vehicles;

(R) Solvent Sales; and
(S) Varsol Sales.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive an Environmental Materials license endorsement.

(e)(1) The following licenses are eliminated as separate license categories:
(A) Check Sellers;
(B) Consumer Credit Service Organization;
(C) Fraternal Benefit Associations;
(D) Insurance Companies;
(E) Insurance Premium Finance Companies;
(F) Insurance Rating Organizations;
(G) Life and Fire Insurance Companies;
(H) Marine Insurance;
(I) Money Lender;
(J) Mortgage Lenders and Brokers;
(K) Reinsurance Intermediary;
(L) Risk Retention Group; and
(M) Sales/Finance Company.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive a Financial Services license endorsement.

(f)(1)(A) The following licenses are eliminated as separate license categories:
(i) Candy Manufacturing;
(ii) Commercial Merchant Food;
(iii) Ice Cream Manufacturing; and
(iv) Marine Product.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Food Establishment Retail license endorsement.

(2)(A) The following licenses are eliminated as separate license categories:
(i) Bakery;
(ii) Caterers;
(iii) Delicatessen;
(iv) Food Product;
(v) Food Vending Machines;
(vi) Grocery;
(vii) Restaurant; and
(vi) Vendor (A).

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Food Establishment Retail license endorsement.

(g)(1)(A) The following licenses are eliminated as separate license categories:
(i) Boarding House;
(ii) Hotel;
(iii) Inn and Motel; and

(iv) Rooming House.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Housing: Transient license endorsement.

(2)(A) The following licenses are eliminated as separate license categories:

(i) Apartment House; and

(ii) Cooperative Association.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Housing: Residential License endorsement.

(h)(1) The following licenses are eliminated as separate license categories:

(A) Ambulance;

(B) Auctioneer;

(C) Auctioning;

(D) Elevators;

(E) Hearing-aid dealer;

(F) Horse Drawn Carriage Trade;

(G) Pawnbrokers;

(H) Pet shops;

(I) Secondhand Dealers (A);

(J) Secondhand Dealers (C);

(K) Security Alarm Dealers; and

(L) Taxicab.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive an Inspected Sales and Services license endorsement.

(i)(1) Mattress manufacturing license is eliminated as a separate license category.

(2) Businesses meeting the criteria established by law or regulation for the establishment listed in paragraph (1) of this subsection shall receive a Manufacturing license endorsement.

(j)(1) The following licenses are eliminated as separate license categories:

(A) Auto Repossessor;

(B) Auto Rental;

(C) Auto Wash;

(D) Consumer Goods (Auto Repair);

(E) Driving School;

(F) Motor Vehicle Dealer;

(G) Motor Vehicle Sales; and

(H) Tow Truck.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive a Motor Vehicle Sales, Service, and Repair license endorsement.

(k)(1)(A) The following licenses are eliminated as separate license categories:

(i) Ambulatory Surgical Treatment Center;

(ii) Health Provider Plans;

(iii) Home Health Agency;

(iv) Hospital-Medical/surgical;
(v) Hospital-ICU/Coronary;
(vi) Hospital-OB/GYN;
(vii) Hospital-Nursery;
(viii) Hospital-Intermediate Neonatal and Neonatal Intensive Care;
(ix) Hospital-Pediatrics;
(x) Hospital-Alcoholism/Chemical Dependency;
(xi) Hospital-Rehabilitation;
(xii) Hospital-Psychiatric;
(xiii) Maternity Center;
(xiv) Non-hospital Outpatient Facility;
(xv) Nursing Home;
(xvi) Renal Dialysis Center; and
(xvii) Substance Abuse Treatment Center.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Health Care Facility license endorsement.

(2)(A) The following licenses are eliminated as separate license categories:

(i) Community Residence Facility; and
(ii) Group Homes for Mentally Retarded People.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Human Services Facility license endorsement.

(3)(A) The following licenses are eliminated as separate license categories:

(i) Child Development Centers;
(ii) Child Development Homes;
(iii) Child-Placing Agencies; and
(iv) Youth Residential Facilities.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Child health and Welfare license endorsement.

(4)(A) The following licenses are eliminated as separate license categories:

(i) Barber Shop;
(ii) Beauty Shop;
(iii) Health Spa;
(iv) Massage Establishment; and
(v) Swimming Pool.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Public Accommodations license endorsement.

(5)(A) The following licenses are eliminated as separate license categories:

(i) Drug Distributor;
(ii) Drug Manufacturer;
(iii) Patent Medicine; and
(iv) Pharmacy.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Pharmacy and Pharmaceuticals license endorsement.

(6)(A) The funeral services establishment license is eliminated as a separate license category.

(B) Businesses meeting the criteria established by law or regulation for the establishment listed in subparagraph (A) of this paragraph shall receive a Public Health: Funeral Establishments license endorsement.

(7)(A) The following licenses are eliminated as separate license categories:

(i) Installer of Radioactive Equipment;

(ii) Low Level Radioactive Waste Generator;

(iii) Repairer of Radioactive Equipment; and

(iv) Supplier of Radioactive Equipment.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Radioactive Equipment license endorsement.

(8)(A) The following licenses are eliminated as separate license categories:

(i) Clinical Laboratory; and

(ii) Physician Office Laboratory.

(B) Businesses meeting the criteria established by law or regulation for the establishments listed in subparagraph (A) of this paragraph shall receive a Public Health: Laboratory license endorsement.

(l)(1) The following licenses are eliminated as separate license categories:

(A) Dealers in Dangerous Weapons;

(B) Firearms Dealer;

(C) Private Detective Agencies; and

(D) Retail Weapons Dealer.

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive a Public Safety license endorsement.

(m)(1) The following licenses are eliminated as separate license categories:

(A) Employment Agency;

(B) Employer Paid Personnel Service; and

(C) Employment Counseling.

(2) Businesses meeting the criteria established by law or regulation for the following establishments shall receive an Employment Services license endorsement.

(n)(1) The following licenses are eliminated as separate license categories:

(A) Barber Chair;

(B) Beauty Booth;

(C) Bingo Suppliers;

(D) Cigarette Sales Retail;

(E) Cigarette Sales Wholesale;

(F) Mattress Sales;

(G) Second Hand Dealers (B);

(H) Solicitor;

(I) Vendor (B); and

(J) Vendor (D).

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive a General Sales license endorsement.

(o)(1) The following licenses are eliminated as separate license categories:

(A) Consumer Goods (Electronic Repair);

(B) Dry Cleaner;

(C) Home Improvement;

(D) Moving of Household Goods;

(E) Outdoor Signs;

(F) Parking Establishment;

(G) Power Laundry;

(H) Tour Guide (A); and

(I) Tour Guide (B).

(2) Businesses meeting the criteria established by law or regulation for the establishments listed in paragraph (1) of this subsection shall receive a General Services and Repair license endorsement.

(p)(1) The following licenses are eliminated as separate license categories:

(A) Charitable Solicitation; and

(B) Cooperative Associations (Non-residential).

(2) Businesses meeting the criteria established by law or regulation for these establishments shall receive a General Business license endorsement.

(q) The following licenses are hereby eliminated:

(1) Bottling Establishment;

(2) Close Out Sale;

(3) Coal Dealer;

(4) Elevator Operator;

(5) Job Listing;

(6) Food Handlers;

(7) Cigarette Vending Machine;

(8) Laundry (Hand/Ironing);

(9) Livery;

(10) Medium;

(11) Moving Pictures, Film Storage;

(12) Public Scale;

(13) Shooting Gallery;

(14) Slot Weight Machine;

(15) Street Photographer;

(16) Rental Housing Locator;

(17) Abattoirs or Slaughterhouse; and

(18) Money Lender (B). (Apr. 20, 1999, D.C. Law 12-261, § 2002(f), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — Section 2001 of D.C. Law 12-261 provided that Title II of the act may be cited as the Business Regulatory Reform Act of 1998.

§ 47-2851.3b. Unique identifying number.

To the extent feasible, and dependent on the available technology needed for implementation, each business licensed pursuant to this subchapter shall have a unique identifying number that shall be used for all official purposes, including taxation. (Apr. 20, 1999, D.C. Law 12-261, § 2002(f), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2851.3a.

§ 47-2851.3c. Agencies' power to inspect and revoke licensure.

Nothing in this subchapter shall be construed as limiting or reassigning any District agency's power to inspect for compliance or to revoke licensure. Agencies of the District government responsible for the issuance of license endorsements shall revoke, deny, or suspend any license endorsements and issue fines as required by statute or regulation. (Apr. 20, 1999, D.C. Law 12-261, § 2002(f), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2851.3a.

§ 47-2851.4. License application and fees.

(a) Any person requiring a license in accordance with this subchapter shall file an application for a master business license with the business license center, as provided in this section, and shall pay the required fee or fees.

(b) Printed license application forms shall be made available by the business license center as well as electronic forms, which may be downloaded by computer.

(c)(1) Except for such fees as are established by this subchapter, the Director shall by regulation establish fees for the issuance, reissuance, and transfer or reinstatement of all business licenses and endorsements, provided, however, that any fee required by any law or regulation in force as of the effective date of this subchapter shall remain in effect until changed in accordance with this section.

(2) The fees established pursuant to paragraph (1) of this subsection may vary according to the class of license and the particular kind of business being licensed and shall be reasonably related to the cost to the District of investigating, inspecting, and issuing the licenses.

(d)(1) All fees collected pursuant to this section shall be deposited in a special account and used only to defray the costs of licensing and license enforcement, including salaries, staff training, equipment, records, and computers.

(2) The Department shall not spend more for issuing and enforcing the provisions of this subchapter than has been collected through license fees, except that surplus funds or deficits occurring in any fiscal year may be carried forward for not more than 3 fiscal years. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (a).

Legislative history of Law 12-86. — See note to § 47-2851.3.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.5. Business license center.

(a) There is created the Business License Center ("Center") within the Department of Consumer and Regulatory Affairs.

(b) The duties of the Center shall include the following:

(1) Developing and administering a computerized "one-stop" master business license system capable of storing, retrieving, and exchanging license information with due regard to privacy statutes, as well as issuing and renewing master business licenses in an efficient manner;

(2) Creating a license information service that shall provide to any member of the public, upon request, printed or electronic information detailing requirements to establish or engage in business in the District, including a list of all information, approvals, documents , and payments required for each and every license issued by the District government;

(3) Providing for staggered master business license renewal, as set forth in § 47-2851.9;

(4) Identifying types of licenses appropriate for inclusion in the master business license system;

(5) Recommending, in reports to the Mayor and the Council, the elimination, consolidation, or other modification of duplicative, ineffective, or inefficient licensing or inspection requirements;

(6) Incorporating licenses into the master business license system;

(7) Providing a license information service to prepare and distribute license information packets that detail requirements for establishing or engaging in business in the District of Columbia; and

(8) Maintaining a registry of fictitious names or trade names as defined in § 47-2852.2, indicating the party or parties doing business under those names.

(c) The Director shall establish the position of Deputy Director of the Department who shall be responsible for the operation of the Center.

(d) The Director shall promulgate such regulations as may be necessary to effectuate the purposes of this subchapter. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), (g), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (b)(1), (3), (4) and (6), and added (b)(7) and (b)(8).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.6. Public information.

(a)(1) The Center shall compile information regarding the regulatory programs associated with each of the licenses obtainable under the master business license system.

(2) This information shall include a listing of all laws and administrative rules that require the issuance of licenses.

(b)(1) The Center shall provide the information required by this section to any person requesting it.

(2) Materials used by the Center to describe the services provided by the Center shall indicate that this information is available upon request. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (a)(1).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.7. Issuance of licenses.

(a) Any person who is required to obtain a license that has been incorporated into the system shall submit a master application to the Center requesting the issuance of the license. The master application form shall contain, in consolidated form, all information necessary for the issuance of licenses.

(b) The applicant shall include with the application the sum of all fees and deposits required for the master business license and any necessary or requested individual license endorsements.

(c)(1) Irrespective of any authority delegated to the Center to implement the provisions of this subchapter, the authority for determining eligibility and fitness for the issuance and renewal of any requested license that requires a pre-licensing or renewal investigation, inspection, testing, or other judgmental review by the regulatory agency legally authorized to make such determination shall remain with that agency.

(2) The Center shall have the authority to issue, without endorsement, a Class B license for which the proper fee payment and a completed application form has been received and for which no pre-licensing or renewal approval action is required by any regulatory agency.

(d)(1) Upon receipt of the application and proper fee payment for any license for which issuance is subject to regulatory agency action under subsection (c) of this section, the Center shall immediately notify the relevant regulatory agency of the license requested by the applicant.

(2) Each regulatory agency shall advise the Center within 30 days after receiving the notice, or such other period as is established by law the following:

(A) That the agency approves the issuance of the requested license and will advise the applicant of any specific conditions required for issuing the license;

(B) That the agency denies the issuance of the license and gives the applicant reasons for the denial; or

(C) That no action has been taken on the application and the Department shall provide good and sufficient reasons for the delay and an estimate of when the action will be taken.

(e)(1) The Center shall issue a master business license endorsed for all the approved licenses to the applicant and advise the applicant of the status of other requested licenses.

(2) It is the responsibility of the applicant to contest the decision regarding conditions imposed or licenses denied through the normal process established by statute or by regulation.

(f) Regulatory agencies shall be provided information from the master application for their licensing and regulatory functions. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (b) and (e)(1).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.8. Master business license application fees; renewal fees.

(a)(1) The Center shall collect a fee of $25 for each master business license it issues, plus $5 for each endorsement added to the master business license.

(2) The entire master business application fee shall be deposited in the Master License Fund established by § 47-2851.13.

(b)(1) The Center shall collect a fee of $15 on each renewal license it issues, plus $5 for each endorsement.

(2) The entire application renewal fee shall be deposited in the Master Business License Fund established by § 47-2851.13.

(c) The fees assessed pursuant to this section shall be in addition to any fees required by law or by statute for the issuance of inspected or uninspected license endorsements.

(d) Nothing in this section shall be read as reassigning license endorsement fees to the general fund where the Mayor has determined or where the law requires that those fees should go to a dedicated fund to benefit a particular agency or department of the District Government. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), (h), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" throughout the section, and added (c) and (d).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.9. License expiration date.

(a)(1) The Center shall assign an expiration date for each master business license. All renewable licenses endorsed on that master business license shall expire on that date.

(2) Notwithstanding any other provision of law, every license issued in accordance with this subchapter shall be valid for 2 years from the date of issue, unless earlier revoked or voluntarily relinquished, and licenses shall be issued on a staggered basis, using as the renewal date the date of incorporation, if the business is incorporated, the date of organization, if the business is unincorporated, or the birth date of the principal if the business is a sole proprietorship.

(3) Valid licenses that for any reason expire on a date other than a date determined in accordance with paragraph (2) of this subsection shall be extended automatically until the next anniversary of the date determined in accordance with paragraph (2) of this subsection.

(b) All renewable licenses endorsed on a master business license shall be renewed by the Center under conditions originally imposed unless a regulatory agency advises the Center of conditions or denials to be imposed before the endorsement is renewed. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (a)(1) and (b).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.10. Lapsed and reinstated licenses.

(a) The Department shall send notice of impending license expiration, an application for renewal, and a statement of the applicable renewal fee to each licensee not less than 30 days prior to the expiration date at the address shown on the current license, unless the licensee has notified the Department in writing of an address change, in which case the Department shall notify the licensee at the new address.

(b) A license that has not been revoked, suspended, or voluntarily relinquished shall not lapse at the end of 2 years unless the District government has mailed timely notice of the expiration date and an application for renewal, and the licensee has either failed to file the renewal application or failed to pay the required renewal fee. A license shall continue in force until 30 days from the date notice of expiration and the application for renewal has been mailed to the licensee or 6 months from the expiration date, whichever shall occur first. If the licensee fails to notify the Department of a change of address of the business, the license shall lapse on the expiration date.

(c)(1) Any licensee whose license has lapsed under this section may apply for renewal at any time within 6 months of the lapse, and shall be reinstated upon the payment of a fine of $150, in addition to all other applicable fees, plus whatever additional fines or fees are provided by law.

(2) A licensee whose license has been expired for more than 6 months shall be treated as a new applicant and not as an applicant for renewal, unless otherwise provided by applicable law. If the new applicant conducted business at any time during the 6 months grace period without complying with the renewal procedures pursuant to paragraph (1) of this subsection, the applicant shall be deemed to have conducted business without a license and shall be liable for any and all fees and fines applicable to conducting business without a license. No new application for a license may be processed until all applicable fines and fees have been paid.

(d) Any person who has obtained a license or renewed a license under false pretenses, including paying fees with a bad check, stating falsely that corporate status is current, or stating falsely that all taxes owed the District have been paid, shall be notified immediately of the problem and given 30 days from the date of notice to provide proof of having cured the problem. If the

problem has not been corrected 30 days from the date of notification, the license shall be revoked and may only be reinstated upon proof of correction and payment of a $500 fine in addition to any other fees and fines required by this subchapter and all other relevant District laws and regulations. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(i), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261, in (c)(2), inserted "unless otherwise provided by applicable law" and added the last two sentences.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.11. Denial of master business license.

(a) The Center shall not issue or renew a master business license to any person or business entity if:

(1) The person or business does not have a valid tax registration or Certificate of Occupancy, if required;

(2) The person or business is delinquent in taxes, periodic report fees, or penalties owing to the District, or is not validly registered in accordance with District law; the Department of Finance and Revenue shall cooperate with the business license center to determine if such taxes, fees, or penalties are owing;

(3) The person or business has been denied any of the necessary endorsements for the type of business for which licensing is sought; or

(4) The person or business has not submitted the sum of all fees and deposits required for the requested individual license endorsements, any outstanding master business license delinquency fee, or other fees and penalties to be collected through the system.

(b) Nothing in this section shall prevent registration by the District of an employer for the purpose of paying an employee workers' compensation insurance or unemployment insurance benefits. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in the introductory language of (a) and in (a)(4).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.12. Additional licenses.

In addition to the licenses processed under the master business license system that were required prior to the effective date of this subchapter, use of the master business license system shall be expanded as needed for the processing of additional licenses as provided by District law. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" throughout the section.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.13. Establishment of Master Business License Fund; disposition of licensing fees.

(a) There is established the Master Business License Fund ("Fund") which shall be classified as a propriety fund and a type of enterprise fund for the purposes of § 47-373(1). The Fund shall be credited with all fees that are identified in subsection (b) of this section.

(b) All fees collected for the issuance of a master business license and endorsements, including renewals and fines, shall be deposited in the Fund by the Treasurer of the District of Columbia. The entire cost of the master business licensing system shall be paid from the Fund and no other appropriated funds may be used for that purpose.

(c) Revenue credited to the Fund shall be expended by the Department as designated by an appropriations act of Congress, for the purposes of maintaining and upgrading the master business licensing system, including copying fees, automation upgrades, personnel costs, and supplies. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" throughout the section.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.14. Certain professional licenses exempt.

Repealed.

(Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(j), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.15. Existing licenses or permits.

(a) A license or permit issued by the District which is valid on the effective date of this subchapter need not be registered under the master business license system until the renewal or expiration date of that license or permit under the law in effect prior to the effective date of this subchapter, unless it has been otherwise revoked or suspended.

(b) Upon the renewal date of the above-referenced license or permit, the applicant shall receive a renewal date in accordance with § 47-2851.9. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master license" in (a).

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.16. Third party inspections for Class A license endorsements.

(a) The Director shall determine the feasibility of allowing certain businesses the option of obtaining inspections at the applicant's expense by authorized third party inspectors.

(b) The Director shall, whenever feasible, allow businesses required to be inspected pursuant to this subchapter the option of obtaining a third party inspector qualified for such activities by virtue of a certification from a nationally recognized and accredited organization; provided that the third party inspector:

(1) Is hired at the applicant's own expense;

(2) Has obtained a valid District of Columbia license in the relevant area of expertise for which inspection authorization is sought; and

(3) Submits a sworn statement that no conflict of interest will arise with regard to the inspection of the applicant's business.

(c) After conducting an appropriate review, the Director may from time to time authorize, or revoke the authorization of, organizations and individuals to conduct inspections for purposes of obtaining a master business license or its endorsements under this chapter.

(d) The Center shall make known to any applicant or re-applicant for a master business license the option of choosing inspection by the District or inspection at the applicant's expense by an approved organization or individual and shall provide, upon request, the names of approved inspectors relevant to the particular master business license application.

(e) The Department shall accept the findings of the third party inspector, and shall consider third party inspections permitted under this section as proper inspections for the purpose of issuance of a master business license or endorsement issued pursuant to this chapter.

(f) Persons who avail themselves of the third party inspection option are not entitled to a refund of any portion of the license fee. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(k), 46 DCR 3142.)

Effect of amendments. — D.C. Law 12-261 rewrote the section.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2851.17. Performance audit.

The Auditor of the District of Columbia shall conduct a performance audit of the master business licensing program and report to the Council not later than 5 years after April 29, 1998. At a minimum, this study should include an examination of the program cost and effectiveness. (Apr. 29, 1998, D.C. Law 12-86, § 101(b), 45 DCR 1172; Apr. 20, 1999, D.C. Law 12-261, § 2002(b), 46 DCR 3142; Apr. 20, 1999, D.C. Law 12-264, § 52(t), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-261 substituted "master business license" for "master licensing" in the first sentence.

D.C. Law 12-264 validated a previously made technical correction.

Legislative history of Law 12-86. — See note to § 47-2851.1.

Legislative history of Law 12-261. — See note to § 47-2801.

Legislative history of Law 12-264. — See note to § 47-2834.

§ 47-2851.18. Participation of District agencies.

All departments and agencies of the District of Columbia government are hereby directed to provide full participation and cooperation in the implementation of this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 2002(l), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of D.C. Law 12-261. — Section 2001 of D.C. Law 12-261 provided that Title II of the act may be cited as the Business Regulatory Reform Act of 1998.

§ 47-2851.19. Amnesty period.

(a) Notwithstanding the provisions of § 47-2851.10 or any other provision of District law, any business located in the District subject to the licensure requirements of this chapter, which has not obtained a license to do business in the District of Columbia, may, without penalty, apply for a master business license within 6 months of April 20, 1999, or by June 30, 1999, whichever is later; provided, however, that nothing herein shall waive any penalty or fine assessed prior to April 29, 1998.

(b) Any business that has been doing business in the District without a license and that fails to apply for a business license within this specified amnesty period shall be subject to the appropriate penalties and fines pursuant to this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 2002(l), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

References in text. — The phrase "within 6 months of April 20, 1999," originally read "within 6 months of the effective date of this section."

§ 47-2851.20. Authorization of Director to promulgate regulations.

The Director shall have the authority to implement the master business license system outlined in this subchapter by appropriate regulation. (Apr. 20, 1999, D.C. Law 12-261, § 2002(l), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of D.C. Law 12-261. — Section 2001 of D.C. Law 12-261 provided that Title II of the act may be cited as the Business Regulatory Reform Act of 1998.

Subchapter I-B. Non-Health Related Occupations and Professions Licensure.

§ 47-2853.1. Definitions.

For the purposes of this subchapter:

(1) "Board" means a panel of persons appointed in accordance with this subchapter to define and regulate the scope of practice and qualifications needed to practice particular occupations or professions in the District of Columbia.

(2) "Certificate" means a document issued by the Mayor to a person licensed in accordance with this subchapter certifying that the person has met the eligibility requirements for practicing a specialty established as a subcategory within the scope of the license and is authorized to perform the services of such specialty and to hold himself or herself out to perform such services, except as defined in § 47-2853.47.

(3) "Certify," "certified" and "certification" means the designation on a certificate issued by the Mayor authorizing a person to practice a specialty within a license category.

(4) "Corporation Counsel" means the Corporation Counsel of the District of Columbia or designee.

(5) "District" means the District of Columbia.

(6) "License" means a document issued by the Mayor to a person who has met the eligibility standards and other requirements for practicing an occupation or profession regulated by this subchapter and who is therefore authorized to perform the services permitted by law and regulation to be performed by a person holding such a license, and to hold himself or herself out as authorized to perform such services.

(7) "Licensed" means that a person so designated has been granted a license by the Mayor to practice an occupation or profession in the District.

(8) "Registration" or "registered" means the inclusion of a person on a list of persons authorized to offer certain occupational or professional services in the District. "Registration" does not imply that the person has met any formal educational or training requirements or that the person has been examined and found to be competent to provide the services for which he or she has registered. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Non-Health Related Occupations and Professions Licensure Act of 1998. — Section 1001 of D.C. Law 12-261 provided that Title I of the act may be cited as the "Non-Health Related Occupations and Professions Licensure Act of 1998."

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.2. License, certification, and registration criteria.

(a) No person shall practice, attempt to practice, or offer to practice an occupation or profession for which a license, certification, or registration is required under this subchapter without a current valid license, certificate, or registration in accordance with the requirements of this subchapter.

(b) A license, certification, or registration is not required for the practice of any occupation, trade or profession not covered by this subchapter or Chapter 33 of Title 2.

(c) Nothing in this section shall relieve any person from the obligation to obtain a business license or endorsement or any other license or permit required by District law or regulation.

(d)(1) Licensure shall be required whenever the Mayor has determined that, in order to protect the public, a person who seeks to practice a particular occupation or profession must meet specified educational and training requirements, must demonstrate competency in that occupation or profession through examination or other proof of fitness, or must have a specified amount of experience in order to practice that occupation or profession.

(2) Any person who seeks to practice in an occupation or profession described in paragraph (1) of this subsection shall be required to obtain a license in order to practice the occupation or profession.

(e)(1) Certification shall be required whenever the Mayor has determined that, in order to protect the public, a person who is licensed to practice a particular occupation or profession must meet specified additional educational, training or experience requirements, or must successfully pass additional examination, to qualify for advanced practice or specialization in the licensed occupation or profession.

(2) Any person required to be licensed to practice an occupation or profession under this subchapter shall be required to obtain a certificate attesting to his or her qualifications to practice the occupation or profession at the higher level or in the specialty.

(f) Registration shall be required whenever the Mayor has determined that a person who seeks to practice a particular occupation or profession need not meet specified educational or training requirements nor demonstrate competence, but to protect the public should be identified as a practitioner of that occupation or profession.

(g) Each board established pursuant to § 47-2853.6 shall advise the Mayor as to whether the occupations or professions under its jurisdiction are appropriately regulated by licensure, certification, or registration in accordance with the criteria established in this section. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.3. Scope of subchapter.

(a) This subchapter does not limit the right of a person to practice an occupation or profession that he or she is licensed, certified, or registered to practice, except as provided in this subchapter or by any other law or regulation. A person may practice any other occupation or profession for which authorization is not required by law.

(b) Nothing in this subchapter shall be construed to prohibit the practice of an occupation or profession by a person enrolled in a recognized training program, school, or college as a candidate for a degree or certificate in that

occupation or profession, or enrolled in a recognized postgraduate training program, provided that the practice is performed:

(1) As part of a course of instruction;

(2) Under the supervision of a person who is either licensed, certified, or registered to practice that occupation or profession in the District or is qualified, according to law, as a teacher of that occupation or profession;

(3) At a facility operated by the District or federal government, or at a facility deemed appropriate for that purpose by the school, college or training program; and

(4) In accordance with procedures established by the board charged with the regulation of that occupation or profession.

(c) Nothing in this subchapter shall be construed to prohibit the practice of an occupation or profession by a person who has filed an initial application for licensure or certification and is awaiting action on that initial application, provided that the practice is performed:

(1) Under the supervision of an appropriate person licensed or certified in accordance with this subchapter;

(2) At a facility operated by the District or federal government, or other facility appropriate for the services being provided; and

(3) In accordance with any other requirements established by law or regulation.

(d) Except as expressly provided to the contrary in this subchapter, any person licensed, certified, or registered by any District agency established by any statute amended, repealed, or superseded by this subchapter is considered for all purposes to be licensed, registered, or certified by the appropriate board established under this subchapter for the duration of the term for which the license, certification, or registration was issued, and may renew that authorization in accordance with the appropriate renewal provisions of this subchapter.

(e) Except as provided to the contrary in this subchapter, any person who was originally licensed, certified, or registered under a provision of law that has been repealed by this subchapter is deemed to meet the education and experience requirements for licensure, certification, or registration as if that provision had not been repealed.

(f) The provisions of this subchapter prohibiting the practice of an occupation or profession without a license, certificate, or registration shall not apply to:

(1) A person employed in the District by the federal government, while he or she is acting in the official discharge of the duties of employment; or

(2) A person licensed or certified to practice an occupation or profession in a state who is called from that state for consultation in the District, or to give a demonstration or teach a course in the District, provided that the person engages in the consultation or demonstration in affiliation with a comparable licensed person pursuant to this subchapter or teaches at a licensed educational institution approved to offer instruction in the person's field of expertise. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.4. Regulated non-health related occupations and professions.

(a) The following non-health related occupations and professions have been determined to require regulation in order to protect public health, safety or welfare, or to assure the public that persons engaged in such occupations or professions have the specialized skills or training required to perform the services offered:

(1) Architect;
(2) Asbestos Worker;
(3) Attorney;
(4) Barber;
(5) Boxer/Wrestler;
(6) Certified Public Accountant;
(7) Clinical Laboratory Director;
(8) Clinical Laboratory Technician;
(9) Cosmetologist;
(10) Commercial Driver;
(11) Commercial Bicycle Operator;
(12) Electrician;
(13) Funeral Director;
(14) Insurance Agent;
(15) Insurance Broker;
(16) Interior Designer;
(17) Investment Advisor;
(18) Land Surveyor;
(19) Notary Public;
(20) Operating Engineer;
(21) Plumber/Gasfitter;
(22) Principal (public school);
(23) Private Correctional Officer;
(24) Professional Engineer;
(25) Property Manager;
(26) Real Estate Appraiser;
(27) Real Estate Broker;
(28) Real Estate Salesperson;
(29) Refrigeration and Air Conditioning Mechanic;
(30) Securities Agent;
(31) Securities Broker-Dealer;
(32) Security Alarm Agent;
(33) Special Police Officer;
(34) Steam Engineer;
(35) Taxicab/Limousine Operator;
(36) Teacher and Other Instructional Personnel (public schools only); and
(37) Veterinarian.

(b) No other non-health related occupation or profession shall be regulated other than as set forth in subsection (a) of this section, except where there has been a determination by the Mayor that regulation is needed to protect the public interest and is consistent with the criteria for regulation specified in § 47-2853.2.

(c) All non-health related occupations and professions shall be regulated by the Mayor through the Department of Consumer and Regulatory Affairs, except as follows:

(1) Attorneys shall be regulated by the District of Columbia Court of Appeals, as provided in § 11-2501.

(2) Notaries public shall be regulated by the Mayor, as provided in § 1-801.

(3) Principals, teachers, and other instructional employees of the District of Columbia public schools shall be regulated by the Superintendent of Schools of the District of Columbia as delegated by the Board of Education, pursuant to § 31-107, and teachers and instructional employees of the University of the District of Columbia ("University") by the Board of Trustees of the University pursuant to §§ 31-1511 and 31-1516 and § 31-1520.

(4) Insurance agents and brokers, securities agents and brokers, and investment advisers shall be regulated by the Department of Insurance and Securities Regulation, as provided in Chapter 1A of Title 35, Chapter 26 of Title 2, and Chapter 26A of Title 2.

(5) Hackers, taxicab and limousine operators shall be regulated by the District of Columbia Taxicab Commission, as provided in § 47-2829.

(6) Commercial drivers and commercial bicycle operators shall be regulated by the Department of Public Works, as provided in Chapter 14 of Title 40 and Chapter 18 of Title 40.

(7) Special police, security alarm agents and private correctional officers shall be regulated by the Metropolitan Police Department as provided in § 4-114; § 6-3105; and subchapter VII of Chapter 4 of Title 24.

(8) Boxers, wrestlers, referees and other officials involved in boxing and wrestling contests shall be regulated by § 2-606(b).

(9) Clinical laboratory directors and clinical laboratory technicians shall be regulated by the Mayor in accordance with Chapter 15 of Title 32.

(10) Veterinarians shall be regulated by the Mayor in accordance with Chapter 27 of Title 2.

(11) Funeral directors shall be regulated by the Mayor in accordance with Chapter 28 of Title 2. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.5. Exemptions; federal services.

Any person who is providing occupational or professional services for the federal government at a federal government facility in the District shall not be regulated under this subchapter. Any person who has a license or certificate issued by the federal government permitting that person to provide particular occupational or professional services may provide such services in the District of Columbia without obtaining a District license or certificate as long as the services provided by that person are within the scope of the federal license or certificate. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.6. Establishment of boards.

(a) There is established a Board of Architecture and Interior Designers to consist of 7 members of whom 3 shall be architects, 3 shall be interior designers and one shall be a consumer member. The Board shall regulate the practice of architecture and the practice of interior design.

(b) There is hereby established a Board of Accountancy to consist of 5 members. Of the members of the Board, one shall be a consumer member, one shall be a public accountant registered in the District, and 3 shall be licensed as certified public accountants who, at the time of their appointments, have been engaged in the practice of public accountancy as certified public accountants in the District for a period of not less than 5 years. The Board shall regulate the practice of public accountants and certified public accountants.

(c) There is established a Board of Barber and Cosmetology consisting of 11 members of whom 3 shall be barbers, 3 shall be cosmetologists, 3 shall be specialty cosmetologists and 2 shall be consumer members. The Board shall regulate the practice of barbers and cosmetologists, including specialty cosmetology practices such as braiding, electrolysis, esthetics, manicuring and others as the Mayor may from time to time establish by rule, instructors and managers of these practices, and owners of such facilities.

(d) There is established a Board of Industrial Trades consisting of 15 members of whom 3 shall be plumbers licensed in the District, 3 shall be electricians licensed in the District, 3 shall be refrigeration and air conditioning mechanics licensed in the District, 3 shall be steam and other operating engineers licensed in the District, 2 shall be asbestos workers, and one shall be a consumer member. The Board shall regulate the practice of plumbers, gasfitters, electricians, refrigeration and air conditioning mechanics, steam and other operating engineers, and asbestos workers.

(e) There is established a Board of Professional Engineering consisting of 7 members of whom 4 shall be professional engineers licensed in the District in various disciplines, 2 shall be land surveyors licensed in the District, and one shall be a consumer member. The Board shall regulate the practice of professional engineers and land surveyors.

(f) There is established a Board of Funeral Directors consisting of 5 members of whom 4 shall be funeral directors licensed in the District and one shall be a consumer member. The Board shall regulate the practice of funeral directors.

(g) There is established a Board of Real Estate Appraisers consisting of 5 members of whom 4 shall be real estate appraisers licensed and in good standing in the District with not less than 3 years experience in real estate appraising immediately preceding his or her appointment to the Board and one shall be a consumer member.

(h) There is established a Board of Real Estate consisting of 9 members of whom 3 shall be real estate brokers licensed in the District, 2 shall be real estate salespersons licensed in the District, 2 shall be property managers licensed in the District, one shall be an attorney admitted to the bar of the District of Columbia and engaged in the practice of real estate law, and one shall be a consumer member. All members of the Board shall be residents of the District during their tenure. The Board shall regulate the practices of real

estate brokers, real estate salespersons, and property managers. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Section references. — This section is referred to in § 1-633.

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.7. Appointment and tenure of board members.

(a) The Mayor, with the consent of the Council, shall appoint the members of each board to serve a 3-year term of office. The members first appointed shall serve staggered terms made for one, 2, or 3 years so that approximately one-third of the membership of each board shall expire each year. Members of the boards shall serve until their successor is appointed. Members may be appointed to succeed themselves, provided, however, that no member shall be appointed to serve more than 3 full consecutive 3-year terms. The terms of members of a board, after the initial terms, shall expire on the third anniversary of the date the first members constituting a quorum take the oath of office. A vacancy on a board shall be filled in the same manner as the original appointment was made. A member appointed to fill a vacancy shall serve until the expiration of the term or until a successor is appointed and sworn into office, whichever is later.

(b) The nomination transmitted under subsection (a) of this section shall be considered in accordance with § 1-633.7.

(c) The Mayor may remove a member of a board for incompetence, misconduct, or neglect of duty. The failure of a member of a board to attend at least half of the regular scheduled meetings of the board within a 12-month period shall constitute neglect of duty within the meaning of this section.

(d) Board members shall meet the following requirements for appointment or tenure:

(1) The members of each board shall be residents of the District at the time of appointment and during their tenure on the board. Members of the Board of Real Estate also shall have been residents of the District for at least one year prior to their appointment.

(2) Each professional member of a board, in addition to the requirements of paragraph (1) of this subsection, shall have been engaged in the practice of the occupation or profession regulated by the board for at least 3 years preceding appointment. Notwithstanding the above, professional members of the Board of Real Estate shall each have been actively engaged in their field for not less than 5 years immediately prior to their appointment to the Board and shall remain active in their field during their tenure on the Board.

(3)(A) Each consumer member of a board, in addition to the requirements of paragraph (1) of this subsection, shall:

(i) Be at least 18 years of age;

(ii) Not be a practitioner of a profession or occupation supervised by that board, or in training to become one;

(iii) Not have a household member who is a practitioner of a profession or occupation supervised by that board, or in training to become one; and

(iv) Not own, operate, or be employed in or have a household member who owns, operates, or is employed in a business which has as its primary purpose the sale of goods or services to practitioners of a profession or occupation supervised by that board.

(B) Within the meaning of subparagraph (A) of this paragraph, the term "household member" means a relative, by blood or marriage, or a ward of a person, or someone who shares the person's actual residence.

(e) The position of a member of a board shall be forfeited upon his or her failure to maintain the qualifications required by this subchapter.

(f) Each professional member of a board shall disqualify himself or herself from acting on his or her own application for licensure or license renewal or on any other matter related to his or her practice of an occupation or profession. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.8. Powers of the boards.

The boards established under this subchapter shall have the power, consistent with this subchapter, to:

(1) Determine the scope of practice, the requirements which an applicant must meet for initial licensure, certification or registration and for renewal of the same, including any continuing education requirements, and shall determine the appropriate level of regulation for every occupation or professional under the authority of the board;

(A) Where such standards already exist in any law or regulation of the District, those standards shall remain in effect until altered or amended; and

(B) Each board shall be responsible for continually monitoring the standards for the professions and occupations under its authority and for recommending to the Mayor changes in existing standards when such changes are necessary or desirable;

(2) Determine whether the standards for licensure by another jurisdiction, or certification by a national certifying organization, are substantially equivalent to the requirements of this subchapter and authorize the issuance of a license by reciprocity or endorsement to an applicant:

(A) Who is licensed or certified and in good standing under the laws of another state with requirements which, in the opinion of the board, were substantially equivalent at the time of licensure to the requirements of this subchapter, and which state admits professional licensed by the District in a like manner; and

(B) Who pays the applicable fees established by the Mayor;

(3) Review, upon referral from the Mayor, the qualifications of a candidate for licensing, certification or registration, or for renewal, whose eligibility is unclear and shall determine whether that candidate meets the applicable criteria for that occupation or profession. The determination of the board shall be binding on the Mayor, who shall issue or deny the license, certificate, or registration accordingly;

(4) Advise the Mayor, on the content of rules governing the conduct of persons licensed, certified, or registered;

(5) Hear and decide protests from any person denied a license or certificate, or the renewal of the same, by an official authorized by the Mayor to issue such licenses or renewals on the ground that the person does not meet the eligibility standards set by the board. The determination of the board shall be

binding on the Mayor, who shall issue or deny the license, certificate, or registration accordingly;

(6) Receive complaints of malpractice or other complaints against any persons licensed, certified, or registered under the jurisdiction of the board and shall have the authority, after a hearing in accordance with the procedures set forth in § 47-2853.22, to discipline any such person by the imposition of the penalties provided in this subchapter;

(7) Submit names of persons qualified to serve on that board as professional or consumer members to the Mayor in accordance with the procedures set forth in § 47-2853.7(b) and (c). Persons whose names are submitted for professional seats on the board shall be determined by the board to be competent and experienced members of the profession with good reputations in their fields. Persons whose names are submitted for citizen seats shall be determined by the board to have no conflicts and to be willing and able to serve;

(8) Convene in committees smaller than the full board for the purpose of carrying out specific functions of the board, such as investigating complaints or determining appropriate discipline in accordance with the procedures set forth in §§ 47-2853.17 through 47-2853.19, provided that such smaller committees consist of not fewer than 3 board members, and the actions of such smaller committees are ratified by the full board;

(9) Notify the Mayor of actions taken regarding a licensee, certificate holder, or applicant; and

(10) Monitor the issuance of licenses and certifications by persons authorized to do so by the Mayor to make sure that the qualification standards established by the board are being adhered to, and shall recommend to the Mayor the disciplining or removal of any official issuing licenses not in accordance with those standards. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.9. General provisions.

(a) All boards shall adopt uniform procedures which at a minimum require:

(1) Each board to elect a chairperson from among its members;

(2) Each board to meet not less than 4 times a year at times and places it determines and shall publish notice of all regular meetings at least one week in advance in the District of Columbia Register;

(3) A quorum to be a majority of the number of positions on the board; and

(4) A majority vote of those present and voting to be necessary and sufficient for any action taken by a board.

(b) Members of each board shall be entitled to receive compensation in accordance with § 1-612.8, and in addition shall be reimbursed for reasonable travel and other expenses incurred in the performance of their duties, subject to appropriations.

(c) No member of any board authorized by this subchapter shall be subject to any civil or criminal liability for actions taken or decisions rendered in carrying out this subchapter, nor for any statements made or recorded in the

course of carrying out his or her responsibilities under this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.10. Staffing and administration.

(a) The boards established by this subchapter shall be under the administrative control of the Mayor. The Mayor shall be responsible for:

(1) Promptly issuing and renewing licenses or certificates or registering those persons who meet the standards established by the boards for each regulated profession or occupation of this subchapter, except that where there is a question as to whether an applicant is qualified, that question shall be referred to the appropriate board for resolution. Upon resolution of the question, the Mayor shall promptly take such action as the board determines is appropriate;

(2) Planning, developing, and maintaining procedures to ensure that the boards receive administrative support, including staff and facilities, sufficient to enable them to perform their responsibilities;

(3) Providing investigative and inspection services to the boards;

(4) Arranging for hearings on cases pursuant to guidelines established in § 47-2853.22 when requested to do so by a board, and providing facilities and support personnel to enable the board to hold such hearings, record the proceedings, and issue the resulting opinion;

(5) Furnishing expert services in noncompliance cases brought in an administrative or court proceeding;

(6) Providing budgetary and personnel services;

(7) Maintaining central files of records pertaining to licensure, certification, registration, inspections, investigations, and other matters requested by the boards;

(8) Providing information to the public concerning regulatory requirements and procedures;

(9) Publishing and distributing forms and instructions describing regulatory requirements and procedures and other materials as requested by the boards;

(10) Assisting, supplying, furnishing, and performing other administrative, clerical, and technical support the Mayor determines is necessary or appropriate;

(11) Making necessary rules relating to the administrative procedures for the regulation of professions and occupations;

(12) Issuing all rules necessary to implement the provisions of this subchapter;

(13) Notifying persons or other jurisdictions of the status of a licensee or certificate holder as deemed appropriate by rule or District or federal law; and

(14) Notifying other jurisdictions of disciplinary action taken against a licensee or certificate holder as required by District or federal law.

(b) In carrying out the administrative responsibilities described in subsection (a) of this section, the Mayor may out-source, by contract in accordance with the procurement laws of the District, any function that can be more efficiently and effectively performed in that manner.

(c) The D.C. Office of Personnel shall set the compensation of support personnel of the boards in accordance with Chapter 6 of Title 1. The Chief Procurement Officer or his or her designee may enter into contracts for support services for the boards in accordance with Chapter 11A of Title 1.

(d) The Mayor shall establish fee schedules for all services related to the regulation of occupations and professions. At the time of application for initial licensing, certification or registration, and at the time of application for renewal or for reinstatement of inactive or lapsed licenses, certificates or registration, each applicant shall be notified of, and shall pay, all fees and costs required for licensure, certification, or registration for the occupation or profession. The fee for the regulation of each profession or occupation shall be reasonably related to the cost of administering the licensing, certification or registration, including the cost of testing, processing and issuing the license, certificate or registration, and a proportionate share of the cost of running the board and any hearing procedures and other administrative functions. Fees, whenever possible, shall be comparable to the fees charged in neighboring jurisdictions for a similar license or certification. Application fees paid under this section shall not be refundable, even if the applicant withdraws his or her application for licensure, certification or registration, or is found to be not qualified.

(e) Each board, before March 1 of each year, shall submit a report to the Mayor and the Council of its official acts during the preceding fiscal year. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.11. Occupations and Professions Licensure Special Account.

(a) In accordance with § 47-131(c)(4), there is hereby established within the General Fund of the District of Columbia a special account, called the Occupations and Professions Licensing Special Account to which shall be credited, without regard to fiscal year limitation pursuant to an act of Congress, the fees that are identified in this subchapter.

(b) No revenues deposited into the continuing, nonlapsing special account may be obligated or spent in any year without a Congressional appropriation. Revenues in this continuing, nonlapsing special account that are carried over into a succeeding fiscal year may not be obligated or spent in the succeeding year without a new Congressional appropriation that permits such obligation or expenditure.

(c) Subject to the applicable laws relating to the appropriation of District funds, monies received and deposited in the Occupation and Professions Licensure Special Account shall be used to defray the expenses to discharge the administrative and regulatory duties as prescribed by this subchapter. The special account shall not be used by any other District government agency and shall be used solely to carry out the functions of this subchapter.

(d) The special account shall be continuing. Revenues deposited into the special account shall not revert to the General Fund at the end of any fiscal year or at any other time, but shall be continually available for the uses and

purposes set forth in this subchapter, subject to authorization by Congress in an appropriations act. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.12. License, certification, and registration criteria; waiver.

(a) A person applying for licensure, certification, or registration under this subchapter shall establish to the satisfaction of the Mayor that the person:

(1) Has not been convicted of an offense which bears directly on the fitness of the person to be licensed;

(2) Is at least 18 years of age;

(3) Has successfully completed the requirements set forth in law or regulation, as applicable;

(4) If required, has passed an examination or otherwise met the requirements established by the relevant board to demonstrate his or her fitness to practice the profession or occupation; and

(5) Meets any other requirements established by the relevant board by regulation to assure that the applicant has had the proper training, experience, and qualifications to practice the profession or occupation or any subcategory or specialization of the profession or occupation.

(b) A board shall waive the requirements for passage of an examination or other proof of fitness to practice for any person who:

(1) Presents proof that he or she is licensed or certified in the same or substantially similar profession or occupation, and is currently in good standing, in any state which, on the date such license or certification was issued had standards at least as high as those required for licensure or certification in the District and admits professionals licensed by the District in a like manner; or

(2) Has passed an examination acceptable to the board (or has met other requirements for certification) and has been certified by a recognized national certifying organization acceptable to the board whose standards on the date of such certification were at least as high as the standards required for the same profession or occupation in the District, and has not been disciplined or otherwise disqualified by the national certifying organization.

(c) Notwithstanding subsection (b) of this section, where a board determines that the occupation or profession requires a substantial knowledge of District law or procedures, the board may require that an applicant, who is otherwise qualified by virtue of licensure in another state or certification by a national certifying organization, take an examination demonstrating knowledge of the relevant District laws or procedures.

(d) Each board by regulation shall maintain a list of each national certifying organization, and each state, whose standards have been determined to be at least as high as those required by the District, and which admits professionals licensed by the District in a like manner.

(e) The Mayor may deny a license or certificate to an applicant whose license or certificate to practice an occupation or profession was revoked or suspended in another jurisdiction if the basis of the revocation or suspension would have

caused a similar result in the District, or if the applicant is the subject of pending disciplinary action regarding his or her right to practice in another jurisdiction.

(f) The Mayor may deny a license or certificate to an applicant licensed or certified in another jurisdiction who has failed to meet the continuing education requirements established by that jurisdiction, but failure of an applicant to meet the continuing education requirements established by the District shall not be a basis for denial of a District license or certificate if the jurisdiction in which the applicant was licensed does not have continuing education requirements or has requirements that are different than those required by the District for the occupation or profession.

(g) The Mayor may grant a license or certificate to an applicant whose education and training in an occupation or profession has been successfully completed in a foreign school, college, university, or training program, or who is licensed or certified in the same or substantially similar profession or occupation by the foreign jurisdiction, if the applicant otherwise qualifies for licensure or certification, including passing an examination if required, and if the board determines that the education and training requirements for licensure or certification in the foreign jurisdiction were substantially equivalent, at the time they were received by the applicant, to the requirements of this subchapter.

(h) An applicant for a license, certificate, or registration shall:

(1) Submit an application to the Mayor on the form required by the Mayor; and

(2) Pay the applicable fees established by the Mayor.

(i) An applicant for licensure who otherwise qualifies for a license is entitled to be examined as follows:

(1) Each board that requires the passage of an examination for licensure shall give applicants the opportunity to take such examination at least twice a year.

(2) When a board determines that a national examination is acceptable, then the frequency, time, and place that the national examination is given shall be considered acceptable and in accordance with this subchapter.

(3) The Mayor shall notify each qualified applicant of the time and place of examination.

(4) Except as otherwise provided by this subchapter, each board shall determine the subjects, scope, form, and passing score for examinations to assess the ability of the applicant to practice effectively the occupation or profession regulated by the board, except that when a national examination has been determined to be acceptable, the board shall use the passing score recommended by the organization administering the national examination.

(j) A person licensed or certified under this subchapter to practice an occupation or profession is authorized to practice that occupation or profession in the District while the license is effective.

(k) A person who fails to renew a license or certification required by this subchapter, or fails to re-register, shall be considered to be unqualified to practice the occupation or profession and subject to the penalties set forth in this subchapter and other applicable laws of the District if he or she continues to practice the profession or occupation.

(l) A license, certificate or registration, expires 2 years from the date of its first issuance or renewal unless renewed in accordance with procedures established in this section, except where another period is provided by law or regulation.

(m) Each board may establish by rule continuing education requirements as a condition for renewal of licenses or certificates issued under this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.13. Procedures for renewal of license, certification, and registration.

(a) At least 30 days before the license, certification or regulation expires, or a greater period as established by rule, the Mayor shall send to the person licensed, certified or registered, by first class mail to his or her last known address, a renewal notice that states:

(1) The date on which the current license, certificate, or registration expires;

(2) The date by which the renewal application must be received for renewal to be issued prior to expiration; and

(3) The amount of the renewal fee.

(b) Before a license, certificate or registration expires, it may be renewed for an additional term, if the person applying for renewal:

(1) Submits a timely application;

(2) Is otherwise eligible to be renewed;

(3) Pays the renewal fee established by the Mayor;

(4) Submits satisfactory evidence of compliance with any continuing education requirements established by the board; and

(5) Meets any other requirements established by law or regulation.

(c) The Mayor shall renew the license or certificate, or shall re-register, each applicant for renewal who meets the requirements of this section and § 47-2853.13, unless a question has been raised about whether an applicant for renewal is eligible for renewal. Where questions arise about the eligibility of the applicant for renewal, the board with responsibility for that occupation or profession shall investigate and determine whether the applicant shall be renewed. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.14. Inactive status.

(a) Upon application by any person licensed, certified, or registered to practice an occupation or profession in the District and payment of an inactive status fee established by the Mayor, the Mayor shall place such person on inactive status.

(b) While on inactive status, the person shall not be subject to the renewal fee and shall not practice, attempt to practice, or offer to practice the occupation or profession in the District.

(c) The Mayor shall issue a license or certificate or shall register any person who is on inactive status for less than 5 years and who desires to resume the practice of an occupation or profession for which that person was previously licensed, certified, or registered if that person:

(1) Pays the fee established by the Mayor;

(2) Complies with the continuing education requirements in effect at the time application is made for reactivation; and

(3) Complies with all current requirements for renewal of licensing, certification, or registration.

(d) If the person seeking return to active status has been on inactive status for 5 years or more, he or she shall be considered a new applicant and shall be required to meet all current requirements for licensure, unless the relevant board in its discretion determines that the failure to renew during the 5-year inactive period was due to reasonable cause or excusable neglect. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.15. Reinstatement of expired license.

(a) If a person fails for any reason to renew the license, certificate, or registration prior to expiration, the Mayor shall reinstate the license, certificate, or registration if the person:

(1) Applies to the board for reinstatement within 5 years after the license, certification or registration expires;

(2) Complies with current requirements for renewal of a license, certification or registration;

(3) Pays a reinstatement fee established by the Mayor; and

(4) Submits to the board satisfactory evidence of compliance with the qualifications and requirements established under this subchapter for reinstatements.

(b) The Mayor shall not reinstate the license, certification, or registration of a person who fails to apply for reinstatement within 5 years after the license, certification or registration expires. Such person may become licensed, certified, or registered only by meeting the requirements for obtaining an initial license, certification, or registration under this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.16. Display of license, certificate, or registration; notice of changes of address.

(a) Each person licensed, certified, or registered under this subchapter shall conspicuously display or maintain on file the license, certificate, or registration in all places of covered non-health related business or places of employment.

(b) Each person licensed, certified, or registered under this subchapter shall notify the Mayor of any change of address of the place of residence or place of business or employment within 30 days after the change of address.

(c) Each person licensed, certified, or registered under this subchapter shall be subject to the penalties provided by this subchapter for failure to comply with the requirements of this section. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.17. Revocation, suspension, or denial of license or privilege; civil penalty; reprimand.

(a) Each board, subject to the right of a hearing as provided by this subchapter, on an affirmative vote of a majority of its members present and voting may take 1 or more of the disciplinary actions provided in subsection (c) of this section against any applicant or person permitted by this subchapter to practice an occupation or profession regulated by the board who:

(1) Knowingly provides false or misleading information on or in support of an application or renewal application;

(2) Fraudulently or deceptively obtains, or attempts to obtain, a license or certificate, or to register, for another person;

(3) Fraudulently or deceptively uses a license, certificate, or registration;

(4) Is disciplined by a licensing or disciplinary authority in another jurisdiction, or is convicted or disciplined by a court of any jurisdiction, for conduct that would be grounds for disciplinary action under this section;

(5) Has been convicted in any jurisdiction of any crime involving any offense that bears directly on the fitness of the person to be licensed;

(6) Has been determined to be professionally or mentally incompetent or physically incapable of carrying out the services for which that person has been licensed, certified or registered;

(7) Is addicted to, or habitually abuses, any narcotic or controlled substance as defined in Chapter 5 of Title 33 ("Uniform Controlled Substances Act").

(8) Provides, or attempts to provide, professional services while under the influence of alcohol or while using any narcotic or controlled substance as defined in the Uniform Controlled Substances Act, or other drug in excess of therapeutic amounts or without valid medical indication;

(9) Willfully makes or files a false report or record in the practice of his or her occupation or profession, willfully fails to file or record any report required by law, impedes or obstructs the filing or recording of the report, or induces another to fail to file or record the report;

(10) Willfully fails or refuses to comply with any lawful inquiry made by a board with authority over the person's occupation or profession, or to cooperate fully with such board in the conduct of its official duties;

(11) After proper request in accordance with law, fails to provide records kept by that person in the course of the practice of his occupation or profession to which any other person is lawfully entitled;

(12) Willfully makes a misrepresentation as to what services the person is authorized to perform under the terms of his or her license, certificate or registration;

(13) Willfully practices an occupation or profession with an unauthorized person or aids an unauthorized person in the practice of an occupation or profession;

(14) Submits false statements to collect fees for which services have not been provided or submits statements to collect fees for services which were not authorized and were not necessary;

(15) Fails to pay a civil fine imposed by the Mayor, a board, other administrative officer, or court;

(16) Willfully breaches a statutory, regulatory, or ethical requirement of the profession or occupation, unless ordered by a court;

(17) Refuses to provide service for which he or she is licensed, certified or registered, to any person for reasons prohibited by Chapter 25 of Title 1, or any other District or federal anti-discrimination law or regulation;

(18) Performs, offers, or attempts to perform services beyond the scope of those authorized by the registration, license or certificate, if such services require registration, licensing, or certification under District law;

(19) Violates any District or federal law, regulation, or rule related to the practice of the occupation or profession;

(20) Violates a valid order of a board or violates a consent decree or negotiated settlement entered into with a board;

(21) Demonstrates a willful or careless disregard for the standards of acceptable conduct and prevailing practice within the occupation or profession;

(22) Demonstrates a willful or careless disregard for the health, welfare, or safety of any client or member of the public in the practice of the occupation or profession, regardless of whether such person sustains actual injury as a result; or

(23) Fails to pay the applicable fees required by this subchapter.

(b)(1) A board may require a licensed or certified person to submit to a mental or physical examination whenever it has probable cause to believe that person is impaired due to the reasons specified in subsection (a)(6), (7), or (8) of this section. The examination shall be conducted by one or more health professionals designated by the board, and he, she, or they shall report their findings concerning the nature and extent of the impairment, if any, to the board and to the person who was examined.

(2) Notwithstanding the findings of the examination ordered by the board, the licensed or certified person may submit, in any proceedings before a board or other adjudicatory body, the findings of an examination conducted by one or more health professionals of his or her choice to rebut the findings of the examination ordered by the board.

(3) Willful failure or refusal to submit to an examination requested by a board shall be considered as affirmative evidence that the licensed or certified person is in violation of subsection (a)(6), (7), or (8) of this section, and the person shall not be entitled to submit the findings of another examination in disciplinary or adjudicatory proceedings related to the violation.

(c) Upon determination by a board that an applicant, licensee, or person permitted by this subchapter to practice in the District has committed any of the acts described in subsection (a) of this section, the board may direct the Mayor to:

(1) Deny a license or certificate to an applicant;

(2) Revoke or suspend the license of any licensee or the certificate of a certified person, or may refuse to register a person;

(3) Revoke or suspend the privilege to practice in the District of any person permitted by this subchapter to practice in the District;

(4) Reprimand any licensee or person permitted by this subchapter to practice in the District;

(5) Impose a civil fine not to exceed $5,000 for each violation by any applicant, licensee, or person permitted by this subchapter to practice in the District;

(6) Require a course of remediation, approved by the board, which may include:

(A) Therapy or treatment;

(B) Retraining; and

(C) Reexamination, in the discretion of and in the manner prescribed by the board, after the completion of the course of remediation;

(7) Require a period of probation; or

(8) Issue a cease and desist order pursuant § 47-2853.19.

(d) Nothing in this subchapter shall preclude prosecution for a criminal violation of this subchapter regardless of whether the same violation has been or is the subject of one or more of the disciplinary actions provided by this subchapter. Criminal prosecution may proceed prior to, simultaneously with, or subsequent to administrative enforcement action.

(e) A person licensed to practice an occupation or profession in the District is subject to the disciplinary authority of the relevant board on the basis of disciplinary action taken by another jurisdiction if the basis of the disciplinary action would have caused a similar result in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.18. Summary suspension or restriction of license.

(a) If the Mayor determines, after investigation, that the conduct of a licensee presents an imminent danger to the health and safety of persons in the District, the Mayor may summarily suspend or restrict, without a hearing, the license to practice an occupation or profession.

(b) The Mayor, at the time of the summary suspension or restriction of a license, shall provide the licensee with written notice stating the action that is being taken, the basis for the action, and the right of the licensee to request a hearing.

(c) A licensee shall have the right to request a hearing within 72 hours after service of notice of the summary suspension or restriction of license. The board shall hold a hearing within 72 hours of receipt of a timely request, and shall issue a decision within 72 hours after the hearing.

(d) Every decision and order adverse to a licensee shall be in writing and shall be accompanied by findings of fact and conclusions of law. The findings shall be supported by, and in accordance with, reliable, probative, and substantial evidence. The relevant board shall provide a copy of the decision

and order and accompanying findings of fact and conclusions of law to each party to a case or to his or her attorney of record.

(e) Any person aggrieved by a final summary action may file an appeal in accordance with subchapter I of Chapter 15 of Title 1. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.19. Cease and desist orders.

(a) When a board, or the Mayor, after investigation but prior to a hearing, has cause to believe that any person is violating any provision of this subchapter and the violation has caused or may cause immediate and irreparable harm to the public, the board or the Mayor may issue an order requiring the alleged violator to cease and desist immediately from the violation. The order shall be served by certified mail or delivery in person.

(b)(1) The alleged violator may, within 15 days of the service of the order, submit a written request to the board to hold a hearing on the alleged violation.

(2) Upon receipt of a timely request, the board shall conduct a hearing and render a decision pursuant to § 47-2853.22.

(c)(1) The alleged violator may, within 10 days of the service of an order, submit a written request to the board for an expedited hearing on the alleged violation, in which case he or she shall waive his or her right to the 15-day notice required by subsection (b)(1) of this section.

(2) Upon receipt of a timely request for an expedited hearing, the board shall conduct a hearing within 10 days of the date of receiving the request and shall deliver to the alleged violator at his or her last known address a written notice of the hearing by any means guaranteed to be received at least 5 days before the hearing date.

(3) The board shall issue a decision within 30 days after an expedited hearing.

(d) If a request for a hearing is not made pursuant to subsections (b) and (c) of this section, the order of the board to cease and desist is final.

(e) If, after a hearing, the board determines that the alleged violator is not in violation of this subchapter, the board shall revoke the order to cease and desist.

(f) If any person fails to comply with a lawful order of a board issued pursuant to this section, the board may petition the court to issue an order compelling compliance or take any other action authorized by this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.20. Voluntary surrender of license.

(a) Any person who is the subject of an investigation into, or a pending proceeding involving, allegations of misconduct may voluntarily surrender his or her registration, license, or certificate to practice in the District, but only by delivering to the Mayor an affidavit stating that the person desires to

surrender the registration, license, or certificate and that the action is freely and voluntarily taken, and not the result of duress or coercion.

(b) Upon receipt of the required affidavit, the Mayor shall enter an order revoking or suspending the registration, license, or certificate of the person.

(c) The voluntary surrender of a registration, license, or certificate shall not preclude the imposition of civil or criminal penalties against the licensee. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.21. Voluntary limitation or surrender; confidentiality.

(a)(1) Any registration, license, or certificate issued under this subchapter may be voluntarily limited by the licensee or certificate holder either:

(A) Permanently;

(B) For an indefinite period of time to be restored at the discretion of the board regulating the occupation or profession; or

(C) For a definite period of time under an agreement between the licensee or certificate holder and the board.

(2) During the period of time that the license or certificate has been limited, the licensee or certificate holder shall not engage in the practices or activities to which the voluntary limitation of practice relates.

(3) As a condition for accepting the voluntary limitation of practice, the board may require the licensee or certificate holder to do one or more of the following:

(A) Accept care, counseling, or treatment by a health professional acceptable to the board;

(B) Participate in a program of education prescribed by the board; and

(C) Practice under the direction of a licensed or certified person in the same or a similar occupation or profession acceptable to the board for a specified period of time.

(b)(1) Any license or certificate issued under this subchapter may be voluntarily surrendered to the board by the licensee or certificate holder either:

(A) Permanently;

(B) For an indefinite period of time to be restored at the discretion of the board regulating the occupation or profession; or

(C) For a definite period of time under an agreement between the licensee or certificate holder and the board.

(2) During the period of time that the license or certificate has been surrendered, the person surrendering the license or certificate shall not practice, attempt to practice, or offer to practice the occupation or profession for which the license or certificate is required, shall be considered as not licensed or certified, and shall not be required to pay the fees for

(c) All records, communications, and proceedings of the board related to the voluntary limitation or surrender of a license under this section shall be confidential. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.22. Hearings; final decision.

(a) Before a board denies an applicant a registration, license, or certificate, revokes or suspends a registration, license, or certificate, reprimands a licensee or certificate holder, imposes a civil fine, requires a course of remediation or a period of probation, or denies an application for reinstatement, it shall give the person against whom the action is contemplated an opportunity for a hearing before the board except where the denial of the license is based solely on an applicant's failure to meet minimum age, education, or experience requirements, pass a required examination, pay the applicable fees established by the board, or where there are no material facts at issue.

(b) A board, at its discretion, may request the applicant, licensee or certificate holder to attend a settlement conference prior to holding a hearing under this section, and may enter into negotiated settlement agreements and consent decrees to carry out its functions.

(c) Except to the extent that this subchapter specifically provides otherwise, a board shall give notice and hold the hearing in accordance with subchapter I of Chapter 15 of Title 1.

(d) The hearing notice to be given to the person shall be sent by certified mail to the last known address of the person at least 15 days before the hearing.

(e) The person may be represented at the hearing by counsel.

(f)(1) A board may administer oaths and require the attendance and testimony of witnesses and the production of books, papers, and other evidence in connection with any proceeding under this section.

(2) A board shall require the attendance of witnesses and the production of books, papers, and other evidence reasonably requested by the person against whom an action is contemplated.

(3) In case of contumacy by or refusal to obey a subpoena issued by the board to any person, the board may refer the matter to the Superior Court of the District of Columbia, which may by order require the person to appear and give testimony or produce books, papers, or other evidence bearing on the hearing. Refusal to obey such an order shall constitute contempt of court.

(g) If, after due notice, the person against whom the action is contemplated fails or refuses to appear, a board may hear and determine the matter.

(h) A board shall issue its final decision in writing within 90 days after conducting a hearing.

(i) A board may delegate its authority under this subchapter to hold hearings and issue final decisions to a panel of 3 or more members of the board. Final decisions of a hearing panel shall be considered final decisions of the board for purposes of appeal to the District of Columbia Court of Appeals, except that the person against whom an action is contemplated may ask for a rehearing before the full board. If a rehearing before the full board is requested, no appeal to the District of Columbia Court of Appeals shall be permitted until the full board has issued a ruling. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.23. Appeal and review.

Any person aggrieved by a final decision of a board may appeal the decision to the District of Columbia Court of Appeals pursuant to § 1-1510. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.24. Reinstatement of suspended or revoked license.

(a) Except as provided in subsection (b) of this section, a board may reinstate the license or privilege of a person whose license or privilege has been suspended or revoked by the board only in accordance with:

(1) The terms and conditions of the order of suspension or revocation; or

(2) A final judgment or order in any proceeding for review.

(b)(1) If an order of suspension or revocation was based on the conviction of a crime which bears directly on the fitness of the person to be licensed, and the conviction subsequently is overturned at any stage of an appeal or other post-conviction proceeding, the suspension or revocation shall end when the conviction is overturned.

(2) After the process of review is completed, the clerk of the court issuing the final disposition of the case shall notify the board or the Mayor of that disposition. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.25. Licenses and certifications issued prior to this subchapter.

Any person who has been properly licensed or certified under any prior law or regulation of the District, has a valid license or certificate, and on the effective date of this subchapter is in the active practice of the occupation or profession for which he or she has been licensed or certified shall be deemed qualified to practice that occupation or profession, notwithstanding that such person does not meet the qualifications for licensure or certification set forth in this subchapter. The person shall be eligible to renew that license or certificate and continue to practice that occupation or profession as long as all current requirements for licensure or certification are met and unless disciplined as provided in this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.26. False representation of authority to practice.

Unless authorized to practice an occupation or profession under this subchapter, a person shall not represent to the public by title, description of services, methods, or procedures, or otherwise that the person is authorized to practice that occupation or profession in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.27. Fines and penalties; criminal violations.

(a) Any person who violates any provision of this subchapter shall, upon conviction, be subject to imprisonment not to exceed one year, a fine not to exceed $10,000, or both.

(b) Any person who has been previously convicted under this subchapter shall, upon conviction, be subject to imprisonment not to exceed one year, a fine not to exceed $25,000, or both. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.28. Prosecutions.

(a) Prosecutions for violations of this subchapter shall be brought in the name of the District of Columbia by the Corporation Counsel.

(b) In any prosecution brought under this subchapter, any person claiming an exemption from regulation under this subchapter shall have the burden of providing entitlement to the exemption. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.29. Fines and penalties; civil alternatives.

Civil fines, penalties, and fees may be imposed as alternative sanctions for any infraction of the provisions of this subchapter, or any rules or regulations issued under the authority of this subchapter, pursuant to Chapter 27 of Title 6. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.30. Injunctions; unlawful practices.

(a) The Corporation Counsel may bring an action in the Superior Court of the District of Columbia in the name of the District of Columbia to enjoin the unlawful practice of any occupation or profession or any other action which is

grounds for the imposition of a criminal penalty or disciplinary action under this subchapter.

(b) Remedies under this section are in addition to criminal prosecution or any disciplinary action by a board.

(c) In any proceeding under this section, it shall not be necessary to prove that any person is personally injured by the action or actions alleged. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart A. Accountants.

§ 47-2853.41. Scope of practice for accountants.

(a) For the purposes of this subpart, the term "Practice of Certified Public Accounting" means providing accounting or consulting services under circumstances where there is an expectation of public confidence in such services, and attesting to the results, including (1) expressing opinions on financial statements (audits); (2) reviewing financial statements and issuing reports in standard form on such statements; (3) compiling financial statements and issuing reports in standard form on such compilations; (4) examining prospective financial information.

(b) For the purposes of this subpart, the term "certificate" means the Certificate of certified public accountant. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.42. Eligibility requirements.

An applicant for licensure as a certified public accountant shall establish to the satisfaction of the Board of Accountancy that he or she:

(1) Is of good moral character;

(2) Is a resident of the District or has been regularly employed in the District for the immediate 6 months prior to the final date for accepting applications for the written examinations, or, in the case of an employee of a certified public accountant or a firm of certified public accountants registered to practice in the District, has been a bona fide resident of a foreign country for a period of not less than 18 months preceding the date of filing an application and is not qualified to be examined and to receive a certificate of certified public accountant in the state of last residence solely because of the aforesaid residence abroad;

(3) Has passed a written examination in accounting and auditing and such related subjects as the Board shall determine to be appropriate;

(4)(A) Holds a baccalaureate degree with a concentration in accounting conferred by a college or university recognized by the Board or holds that which the Board determines to be substantially the equivalent thereof; or

(B) Holds a baccalaureate degree acceptable to the Board supplemented with the equivalent of an accounting concentration including related courses in other areas of business administration; and

(C) For applicants receiving a baccalaureate degree after January 1, 2000, in addition to meeting the requirements of either subparagraphs (A) or (B) of this paragraph, possesses 150 semester hours of college education. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.43. Certain representations prohibited.

(a) Except as permitted by the Board pursuant to subsection (b) of this section, no person shall assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant, unless the person has received a license as a certified public accountant under this subchapter, holds a valid permit to practice as a certified public accountant in the District, and all of the person's offices in the District for the practice of public accounting are maintained and registered as required under §§ 47-2853.44 and 47-2853.45. No firm shall assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of certified public accountants unless the firm is registered as a firm of certified public accountants and holds a valid permit under § 47-2853.47, and all offices of such firm in the District for the practice of public accounting are maintained and registered as required by §§ 47-2853.44, 47-2853.45, and 47-2853.46. No person shall assume or use the title or designation "public accountant" or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such person is a public accountant unless that person is:

(1) Registered as a public accountant and holds a valid permit issued by the Board and all of such person's offices in the District for the practice of public accounting are maintained and registered as required by §§ 47-2853.45 and 47-2853.46; or

(2) Licensed as a certified public accountant under this subchapter.

(b) No firm shall assume or use the title or designation "public accountant" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of public accountants unless it is a firm of public accountants or a firm of certified public accountants and holds a valid permit issued in accordance with § 47-2853.47, and all offices of the firm in the District for the practice of public accounting are maintained and registered as required under §§ 47-2853.45 and 47-2853.46.

(c) No person or firm shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," "accredited accountant," or any other title or designation likely to be confused with "certified public accountant" or "public accountant," or any of the abbreviations "CA," "PA," "RA," "LA," or "AA," or similar abbreviations likely to be confused with "CPA"; provided, however, that anyone who holds a valid permit issued under the special rules in § 47-2853.47 and all of whose offices in the District for the practice of public accounting are

maintained and registered as required by the special rules may hold himself out to the public as an "accountant" or "auditor."

(d)(1) No person shall sign or affix his or her name or any trade or assumed name used by the person in his or her profession or business to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organization embracing financial information or facts concerning compliance with conditions established by law or contract, including, but not limited to, statutes, ordinances, regulations, grants, loans, and appropriations, together with any wording accompanying or contained in the opinion or certificate which indicates that the person is either an accountant or an auditor or has expert knowledge in accounting or auditing, unless the person holds a valid permit issued by the Board and all of the person's offices in the District for the practice of public accounting are maintained and registered as required by §§ 47-2853.45 and 47-2853.46.

(2) The provisions of this subsection shall not prohibit any officer, employee, partner, or principal of any organization from affixing his or her signature to any statement or report in reference to the affairs of the organization with any wording designating the position, title, or office which he or she holds in the organization nor shall the provisions of this subsection prohibit any act of a public official or public employee in the performance of his or her official duties.

(e) No person shall sign or affix a firm name to any opinion or certificate attesting in any way to the reliability of any representation or estimate in regard to any person or organization embracing financial information or facts respecting compliance with conditions established by law or contract, including, but not limited to, statutes, ordinances, regulations, grants, loans, and appropriations, together with any wording accompanying or contained in the opinion or certificate which indicates that the firm is composed of or employs accountants, auditors, or other persons having expert knowledge in accounting or auditing, unless the firm holds a valid permit issued by the Board and its offices in the District for the practice of public accounting are maintained and registered as required under §§ 47-2853.44 and 47-2853.46.

(f) No person shall assume or use the title or designation "certified public accountant" or "public accountant" in conjunction with names indicating or implying that there is a firm or in conjunction with the designation "and Company" or "and Co." or a similar designation if there is in fact no bona fide firm registered under §§ 47-2853.44 and 47-2853.46 provided, that a sole proprietor or partnership lawfully using such title or designation in conjunction with such names or designation under prior law may continue to do so. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.44. Registration of firms of certified public accountants.

(a) A firm engaged in the District in the practice of public accounting may register with the Board as a firm of certified public accountants if it meets the following requirements:

(1) At least one member thereof is a certified public accountant of the District in good standing;

(2) Each member thereof must be a certified public accountant of a state in good standing; and

(3) At least one member or the resident manager in charge of an office of the firm in the District and each member thereof personally engaged within the District in the practice of public accounting as a member thereof must be a certified public accountant of the District in good standing.

(b) A firm that is a corporation organized for the practice of public accounting shall also comply with the provisions of Chapter 6 of Title 29, governing the issuance, ownership, and transferability of shares and be in compliance with such regulations as may be issued for such corporations.

(c) A firm which is registered pursuant to this section and which holds a permit issued by the Board may use the words "certified public accountants" or the abbreviation "CPA" in connection with its firm name. Notification shall be given the Board within one month after the admission or withdrawal of a member or shareholder in practice in the District from any firm so registered. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.45. Registration of firms of public accountants.

(a) A firm engaged in the District in the practice of public accounting may register with the Board as a firm of public accountants if it meets the following requirements:

(1) At least one member thereof is a certified public accountant or a public accountant of the District in good standing;

(2) Each member thereof personally engaged within the District in the practice of public accounting as a member of the firm must be a certified public accountant or a public accountant of the District in good standing; and

(3) At least one member or the resident manager in charge of an office of a firm in the District is a certified public accountant or a public accountant of the District in good standing.

(b) A firm that is a corporation organized for the practice of public accounting shall also comply with the provisions of Chapter 6 of Title 29, governing the issuance, ownership, and transferability of shares and be in compliance with such regulations as may be prescribed for such corporations.

(c) The application for registration must be made upon the affidavit of a member who holds a permit to practice in the District as a certified public accountant or as a public accountant. The Board shall in each case determine whether the applicant is eligible for registration. A firm which is so registered and which holds a permit issued by the Board may use the words "public accountants" in connection with its firm name. Notification shall be given to the Board within 30 days after the admission to or withdrawal of a member from any firm so registered. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.46. Offices; annual registration.

(a) Each office established or maintained in the District for the practice of public accounting by a certified public accountant, or firm of certified public accountants; or by a public accountant or a firm of public accountants; or by a foreign accountant licensed under this subchapter shall be registered annually with the Board. Each such office shall be under the direct supervision of at least one member or the resident manager who may be either a principal, a member, or a staff employee holding a valid permit by the Board; provided, that the title or designation "certified public accountant" or the abbreviation "CPA" shall not be used in connection with such office unless the member or resident manager is the holder of a license as a certified public accountant and a permit issued by the Board, both of which are in full force and effect. Such member or resident manager may serve in such capacity at one office only.

(b) The Board shall by regulation prescribe the procedure to be followed in effecting the registrations. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.47. Permits; issuance.

(a) Permits to engage in the practice of public accounting in the District shall be issued by the Board to holders of licenses as certified public accountants issued by the Board who have furnished evidence satisfactory to the Board of compliance with the renewal requirements of this subchapter and to persons or firms as required by this subchapter.

(b) To be eligible for permits all offices in the District of the certificate holder or registrant must be maintained and registered as required by this subchapter.

(c) Holders of licenses issued by the Board may be required as a condition of the issuance of a permit pursuant to this section to demonstrate, in accordance with the regulations issued by the Board, experience of not fewer than 2 years in either:

(1) Auditing books and accounts of other persons in accordance with generally accepted auditing standards;

(2) Reviewing financial statements and supporting material covering the financial conditions and operations of private business entities to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles;

(3) Such other experience including auditing and accounting experience in a governmental agency as the Board in its discretion regards as qualifying experience; or

(4) Any combination of paragraphs (1) through (3) of this subsection. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.48. Actions against firms.

(a) After a notice and hearing as provided in this subchapter, the Board shall revoke the registration and permit to practice of a firm if at any time the firm does not meet all the qualifications prescribed by the provision of this subchapter under which it qualified for registration.

(b) After a notice and hearing as provided in this subchapter, the Board may:

(1) Revoke or suspend the registration of a firm;

(2) Revoke, suspend, or refuse to renew the permit of a firm to practice; or

(3) Censure the holder of any such permit for any of the causes enumerated in § 47-2853.17 or for any of the following additional causes:

(A) The revocation or suspension of the certificate of registration or the revocation, suspension, or refusal to renew the permit to practice of any member; or

(B) The cancellation, revocation, suspension, or refusal to renew the authority of the firm, or any member thereof, to practice public accounting in any state for any cause other than the failure to pay an annual registration fee in such state. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart B. Asbestos Workers.

§ 47-2853.51. Scope of practice for asbestos workers.

For the purposes of this subpart, an "asbestos worker" is someone licensed under this subchapter and by the federal government to abate asbestos and asbestos materials as defined in subchapter VII of Chapter 9 of Title 6. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.52. Eligibility requirements.

An applicant for a license as an asbestos worker shall establish to the satisfaction of the Board of Industrial Trades that the applicant:

(1) Has successfully completed a course of instruction on asbestos abatement that has been approved by the Board; or

(2) Currently holds a valid license in asbestos abatement from the federal government; and

(3) Has provided such additional evidence as the Board or the federal government has determined is necessary for the occupation of asbestos worker. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.53. Certain representations prohibited.

Unless licensed as an asbestos worker under this subchapter, no person shall use the term "asbestos worker" or hold himself or herself out, directly or indirectly, as qualified to abate asbestos or asbestos materials. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart C. Architects.

§ 47-2853.61. Scope of practice for architects.

For the purposes of this subpart, the term "Practice of architecture" means rendering or offering to render services in connection with the design and construction, enlargement, or alteration of a structure or group of structures that have as their principal purpose human occupancy or habitation, as well as the space within and surrounding these structures. These services include planning and providing studies, designs, drawings, specifications, and other technical submissions, and the administration of construction contracts. The practice of architecture does not include the practice of engineering, as defined in § 47-2853.131, although an architect may perform engineering work that is incidental to the practice of architecture. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.62. Eligibility requirements.

An applicant for a license as an architect shall establish to the satisfaction of the Board of Architecture and Interior Designer that the applicant:

(1) Is of good moral character;

(2) Is a graduate of a degree program in architecture accredited by an accrediting institution prescribed by rule, or has completed an education program in architecture prescribed by rule as the equivalent of an accredited professional architectural degree program;

(3) Has passed an examination on the practice of architecture prescribed by rule; and

(4) Meets any other requirements established by rule to ensure that the applicant has had the proper training, experience, and qualifications to practice architecture. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.63. Certain representations prohibited.

Unless licensed to practice architecture under this subchapter, no person shall engage, directly or indirectly, in the practice of architecture in the District or use the title "architect," "registered architect," "licensed architect," "architectural designer," or display or use any words, letters, figures, titles,

signs, cards, advertisements, or any other symbols or devices indicating, or tending to indicate, that the person is an architect or is practicing architecture. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart D. Barbers.

§ 47-2853.71. Scope of practice for barbers.

For the purposes of this subpart, the term "practice of barbering" means providing or offering to the general public for a fee any of the following services solely for cosmetic purposes: cutting, dressing, singeing, shampooing, styling, or similar work performed upon the face, hair, hairpiece, or wig of a person; shaving or trimming of facial hair of a person; or massaging or applying cosmetic preparations to the face, neck, or scalp of a person. The practice of barbering shall not include manicuring, electrolysis, or the braiding or weaving of hair. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.72. Eligibility requirements.

An applicant for an occupational license as a barber shall establish to the satisfaction of the Board of Barber and Cosmetology that the applicant:

(1) Has passed the examination or examinations required by the Board; and

(2) Meets any other requirements established by rule to ensure that the applicant has had the proper training and is otherwise qualified to practice the occupation, manage a facility where such occupation is performed, own such a facility or teach the occupation. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.73. Certain representations prohibited.

Unless licensed under this subchapter, no person may use the term "barber" or imply that he or she is licensed to engage in the practice of barbering in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart E. Cosmetologists.

§ 47-2853.81. Scope of practice for cosmetologists.

For the purposes of this subpart, the term "practice of cosmetology" means providing or offering to the general public for a fee any of the following services

solely for cosmetic purposes: bleaching, braiding, coloring, curling, cutting, dressing, eyebrow arching, the use of devices or chemicals to straighten, curl, or wave hair, shampooing, singeing, styling, weaving, or similar work performed upon the face, hair, hairpiece, or wig of a person; electrolysis; esthetics; and manicuring. The practice of cosmetology shall not include shaving or trimming the beard or moustache of a person. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.82. Eligibility requirements.

An applicant for an occupational license as a cosmetologist, cosmetologist-manager, or cosmetologist-owner or any subcategory of specialty cosmetologist, shall establish to the satisfaction of the Board of Barber and Cosmetology that the applicant:

(1) Has passed the examination or examinations required by the Board; and

(2) Meets any other requirements established by rule to ensure that the applicant has had the proper training and is otherwise qualified to practice the occupation, manage a facility where such occupation is performed, own such a facility or teach the occupation. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.83. Certain representations prohibited.

Unless licensed under this subchapter, no person shall use the terms "cosmetologist," "licensed cosmetologist," "cosmetologist-manager," "cosmetologist-owner," or words describing any cosmetology specialty ("manicurist," "braider," etc.) that may be defined by the Board with the intent to imply that the person is authorized to perform such services in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart F. Electricians.

§ 47-2853.91. Scope of practice for electricians.

For the purposes of this subpart, the term "electrician" means any person who designs, installs, maintains, alters, converts, changes, repairs, removes or inspects electrical wiring, equipment, conductors, or systems in buildings or structures or on public and private space for the transmission, distribution or use of electrical energy for power, heat, light, radio, television, signaling, communications or any other purpose. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.92. Eligibility requirements.

(a) An applicant to be an apprentice electrician shall be registered by the Mayor, without examination, upon providing such information as may be required by the Board of Industrial Trades and payment of appropriate fees. An apprentice electrician shall work only under the direct personal supervision and control of a licensed master electrician or licensed master electrician specialist.

(b) An applicant for licensure as a journeyman electrician, a master electrician limited (low voltage), or a master electrician limited (elevator/escalator), shall establish to the satisfaction of the Board of Industrial Trades that he or she has satisfactorily completed a class on the National Electrical Code within two years prior to submittal of the application and has:

(1) Worked as an apprentice electrician for at least 8,000 hours over at least 4 years;

(2) Graduated from an accredited college or university with a degree in electrical engineering, and has at least 2 years of practical experience in electrical work, which has been certified by a licensed master electrician; or

(3) Has comparable experience or a combination of education and experience that the Board deems equivalent to the above; and

(4) Has supplied any additional evidence as the Board determines is necessary for the particular specialty license sought by the applicant.

(c) An applicant for licensure as a master electrician shall establish to the satisfaction of the Board that the applicant has met the requirements of subsection (b) of this section and in addition has worked as a journeyman electrician for at least 4 years. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.93. Certain representations prohibited.

Unless licensed in accordance with this subchapter, no person shall use the words or terms "electrician," "licensed electrician," "master electrician," or any words describing an electrician specialty authorized by the Board that imply that the person is authorized to perform the services of an electrician in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart G. Interior Designers.

§ 47-2853.101. Scope of practice for interior designers.

For the purposes of this subpart, the term "practice of interior design" means providing or offering to provide consultations, preliminary studies, drawings, specifications, or any related service for the design analysis, programming,

space planning, or aesthetic planning of the interior of buildings, using specialized knowledge of interior construction, building systems and components, building codes, fire and safety codes, equipment, materials, and furnishings, in a manner that will protect and enhance the health, safety, and welfare of the public whether one or all of these services are performed either in person or as the directing head of an organization. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.102. Eligibility requirements.

An applicant for licensure as an interior designer shall establish to the satisfaction of the Board of Architecture and Interior Design that he or she:

(1) Has passed the examination required by this subchapter; and

(2) Meets any other requirements established by the Mayor by rule. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.103. Certain representations prohibited.

(a) It shall be unlawful for any person who is not licensed as an interior designer to engage in the practice of interior design, to advertise as an interior designer, to use the title of "interior designer" or any other words, letters, figures, or other device for the purpose of implying, directly or indirectly, that the person is an interior designer.

(b) No company, partnership, association, corporation, or other similar organization shall use the title of "interior designer" unless interior design services rendered by or on behalf of the organization are in the responsible charge of a licensed interior designer. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart H. Land Surveyors.

§ 47-2853.111. Scope of practice for land surveyors.

For the purposes of this subpart, the term "practice of land surveying" means providing professional services including consultation, investigation, testimony evaluation, expert technical testimony, planning, mapping, assembling and interpreting reliable scientific measurements and information relative to the location, size, shape or physical features of the earth, improvements on the earth, the space above the earth, or any part of the earth, and utilization and development of these facts and interpretation into an orderly survey map, plan, report, description, or project. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.112. Eligibility requirements.

An applicant for licensure as a land surveyor shall establish to the satisfaction of the Board of Professional Engineers that the applicant:

(1) Is of good character and reputation;

(2) Is a graduate of an accredited college or university with a degree in land surveying or other relevant curriculum, or has a combination of formal education and experience, that is acceptable to the Board;

(3) Has passed an examination on the principles and practice of land surveying prescribed by rule or has passed any other examination issued by a national certifying organization or state that is acceptable to the Board; and

(4) Meets any other requirements established by rule to ensure that the applicant has had the proper training, experience, and qualifications to practice as a professional land surveyor. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.113. Interns.

The Board of Professional Engineering may also provide, by regulation, for the registration or licensure of an applicant as a land surveyor in training who meets such standards as the Board shall establish. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.114. Certain representations prohibited.

Unless licensed in accordance with this subchapter, no person shall use the words or terms "land surveyor", or "licensed land surveyor," or any words for the purpose of implying that the person is authorized to perform the services of a land surveyor in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart I. Plumbers and Gasfitters.

§ 47-2853.121. Scope of practice for plumbers or gasfitters.

(a) For the purposes of this subpart, the term "plumber" means any person who designs, installs, repairs or removes plumbing fixtures intended to receive and discharge water, liquid, or water-carried wastes into the drainage system with which they are connected; or who introduces, maintains or extends a supply of water through a pipe or pipes, or any appurtenance thereof, in any building, lot premises, or establishment; or who connects or repairs any system

of drainage whereby foul, waste, or surplus water, sewer gases, vapor or other fluid is discharged or proposed to be discharged through a pipe or pipes from any building, lot, premises or establishment into any public or house sewer, drain, pit, box filter bed or other receptacle or into any natural or artificial watercourse flowing through public or private property; or who ventilates any building, sewer or fixture or appurtenance connected therewith; or who excavates any public or private street, highway, road, court, alley or space for the purpose of connecting any building, lot, premises, or establishment with any service pipe, house sewer, public water main, private water main, public sewer, private sewer, subway, conduit, or other underground structure.

(b) For the purposes of this subpart, the term "gasfitter" means any person who designs, fabricates, installs, tests or operates any nonindustrial type of gas appliance and piping system from the outlet of the meter set assembly, or from the outlet of the service regulator when a meter is not provided, to the inlet connections of appliances, for fuel gases such as natural gas, manufactured gas, undiluted liquefied petroleum gas, liquefied petroleum gas-air mixtures or mixtures of any of these gases; or who introduces, maintains or extends a supply of a gas through a pipe or pipes, or any appurtenance thereof, in any building, lot premises, or establishment; or who ventilates any fixture or appurtenance connected therewith; or who excavates any public or private street, highway, road, court, alley or space for the purpose of connecting any building, lot, premises, or establishment with any service pipe. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.122. Eligibility requirements.

(a) An applicant to be an apprentice plumber shall be registered by the Mayor, without examination, upon providing such information as may be required by the Board of Industrial Trades and payment of appropriate fees. An apprentice plumber shall work only under the direct personal supervision and control of a licensed master plumber/gasfitter or master gasfitter.

(b) An applicant for licensure as a journeyman plumber or journeyman gasfitter shall establish to the satisfaction of the Board of Industrial Trades that the applicant has:

(1) Worked as an apprentice plumber or gasfitter for at least 8,000 hours over at least 4 years;

(2) Graduated from an accredited college or university with a degree in mechanical engineering, and has at least 2 years of practical experience as a plumber or gasfitter as verified by a licensed master plumber or licensed master gasfitter; or

(3) Has comparable experience or a combination of education and experience that the Board deems equivalent to the above; and

(4) Such additional evidence as the Board determines is necessary for the particular specialty license sought by the applicant.

(c) An applicant for licensure as a master plumber/gasfitter or master gasfitter shall establish to the satisfaction of the Board that the applicant has a valid license as a journeyman plumber or gasfitter, or has met the require-

ments of subsection (b) of this section, and has worked as a journeyman plumber or journeyman gasfitter for at least 4 years. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.123. Certain representations prohibited.

Unless licensed in accordance with this subchapter, no person may use the words or terms "plumber," "licensed plumber," "journeyman plumber," "journeyman gasfitter," "master plumber," or "master gasfitter," or any combination of such words to imply that the person is authorized to perform the services of plumber or gasfitter in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart J. Professional Engineers.

§ 47-2853.131. Scope of practice for engineers.

For the purposes of this subpart, the term "practice of engineering" means the application of special knowledge of the mathematical, physical and engineering sciences and the methods of engineering analysis and design in the performance of services and creative work including consultation, investigation, expert technical testimony, evaluation, planning, design and design coordination of engineering works and systems, planning the use of land and water, performing engineering surveys and studies, and the review of construction for the purpose of monitoring compliance with drawings and specifications, in connection with any utilities, structures, buildings, machines, equipment, processes, work systems, projects, and industrial or consumer products, or equipment of a control systems, communications, mechanical, electrical, hydraulic, pneumatic, or thermal nature, that may involve safeguarding life, health, or property, and including such other professional services as may be necessary to the planning, progress, and completion of any engineering services. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.132. Eligibility requirements.

(a) An applicant for licensure as a professional engineer shall establish to the satisfaction of the Board of Professional Engineers that the applicant:

(1) Is of good character and reputation;

(2) Is a graduate of an accredited college or university with a degree in engineering based on a four year curriculum in engineering that is acceptable to the Board;

(3) Has passed an examination on the principles and practice of engineering prescribed by rule or has passed any other examination issued by a national certifying organization or state that is acceptable to the Board; and

(4) Meets any other requirements established by rule to ensure that the applicant has had the proper training, experience, and qualifications to practice as a professional engineer.

(b) The Board of Professional Engineering may also provide, by regulation, for the registration or licensure of an applicant as an engineer-in-training who meets such standards as the Board shall establish. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.133. Certain representations prohibited.

Unless licensed to practice engineering under this subchapter, no person shall engage directly or indirectly in the practice of engineering in the District or use the title "engineer", "registered engineer", "engineering design", "professional engineer" or display or use any words or letters, figures, titles, signs, cards, advertisement or any other symbols or devices indicating or tending to indicate that the person is an engineer or is practicing engineering. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart K. Property Managers.

§ 47-2853.141. Scope of practice for property managers.

For the purposes of this subpart, the term "property manager" means an agent for the owner of real estate in all matters pertaining to property management as defined in this subchapter, which are under his or her direction, and who is paid a commission, fee, or other valuable consideration for his or her services. A property manager may employ resident managers. The property manager shall be held accountable for the day-to-day job-related activities of the property manager's employees. The property manager shall not perform any activities that relate to listing for sale, offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate, or negotiating a loan on real estate for a fee, commission, or other valuable consideration. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.142. Eligibility requirements.

(a) An applicant for licensure as a property manager shall establish to the satisfaction of the Board of Real Estate that the applicant:

(1) Is able to read, write, and understand the English language;

(2) Has passed an examination or examinations given by or under the direction of the Board, or any other examination acceptable to the Board;

(3) Is a high school graduate or the holder of a high school equivalency certificate;

(4) Has not had an application for a property manager's license denied, for reasons other than failure to pass the required examination or examinations, in the District or elsewhere within one year prior to the date on which the application is filed;

(5) Has not had a property manager's license suspended in the District or elsewhere which suspension is still in effect on the date on which the application is filed; and

(6) Has not had a property manager's license revoked in the District or elsewhere within 3 years prior to the date on which his or her application is filed.

(b) Persons licensed as real estate brokers in the District are deemed to have satisfied the educational and examination requirements for licensure as property managers, but shall be required to satisfy all other requirements as set forth in this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.143. Certain representations prohibited.

Unless licensed under this subchapter, no person shall use the term or words "property manager" to imply that he or she is licensed as a property manager in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart L. Real Estate Appraisers.

§ 47-2853.151. Scope of practice for real estate appraisers.

For the purposes of this subpart, the term "real estate appraiser" means any person who renders or offers to render professional services to persons, groups, or organizations in the act or process of estimating the value of real estate. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.152. Eligibility requirements.

(a) A person applying for a license to practice as a Residential Real Property Appraiser shall demonstrate to the satisfaction of the Board of Real Estate Appraisers that he or she possesses the knowledge and competence necessary to perform residential real estate appraisals by having satisfactorily completed at least 75 hours of classroom instruction in recognized or approved subjects related to residential real estate appraisals, including subjects covering the

Uniform Standards of Professional Appraisal Practice, from a real estate appraisal or real estate related organization, college or university, state or federal agency, or proprietary school recognized by the Appraisal Foundation or the Board of Real Estate Appraisers.

(b) A person who applies for a certificate to practice as a General Real Property Appraiser shall demonstrate to the satisfaction of the Board of Real Estate Appraisers that he or she possesses the knowledge and competence necessary to perform all types of real estate appraisals by having satisfactorily completed at least 165 hours of classroom instruction in recognized or approved subjects related to real estate appraisals, including subjects covering the Uniform Standards of Professional Appraisal Practice, from a real estate appraisal or real estate related organization, college or university, state or federal agency, or proprietary school recognized by the Appraisal Foundation or the Board of Real Estate Appraisers.

(c) In addition to the provisions of subsections (a) and (b) of this subsection, an applicant for a license or certificate to practice as a Residential Real Property Appraiser or General Real Property Appraiser shall submit to the Board of Real Estate Appraisers satisfactory evidence, as defined by rule, of at least 2 years of full-time experience in real estate appraising supported by written reports or file memoranda, and satisfactory evidence of additional qualifications as may be required by the Board to render appraisers licensed or certified under the provisions of this subchapter eligible to perform appraisals in connection with federally related transactions. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.153. Certain representations prohibited.

(a) It shall be unlawful for any person in the District to directly or indirectly engage in, advertise, conduct the business of, or act in any capacity as a licensed or certified real estate appraiser or use any title, designation, or abbreviation likely to create the impression of licensure or certification by the District as a real property appraiser for compensation within the District without first obtaining a license or certificate as provided in this subchapter.

(b) Any person certified as a real estate appraiser by an appraisal trade organization shall retain the right to use the term "certified" or any similar term in identifying himself or herself to the public, provided that in each instance that the term is used, the name of the certifying organization or body is prominently and conspicuously displayed immediately adjacent to the term and that the use of the term does not create the impression of licensure or certification by the District.

(c) Nothing in this subchapter shall abridge, infringe upon, or otherwise restrict the right to use the term "certified assessor" or any similar term by any person certified by the Office of Tax and Revenue to perform ad valorem tax appraisal, provided that the term is not used in a manner that creates the impression of licensure or certification by the District to perform real estate appraisals other than for ad valorem tax purposes.

(d) No license or certificate shall be issued under the provisions of this subchapter to a partnership, association, corporation, firm, or group, nor shall

the term "certified real estate appraiser" or any similar term be used following or immediately in connection with the name of a partnership, association, corporation, or other firm or group or in a manner that might create the impression of licensure or certification by the District as a real estate appraiser. Nothing in this subsection shall be construed to preclude a licensed or certified real estate appraiser from rendering an appraisal for or on behalf of a partnership, association, corporation, firm, or group, provided that the appraisal report is prepared by, or under the immediate personal direction of the licensed or certified real estate appraiser.

(e) Any person who is not licensed or certified under this subchapter may assist a licensed or certified real estate appraiser in the performance of an appraisal, if he or she is actively and personally supervised by the licensed or certified real estate appraiser and that any appraisal report rendered in connection with the appraisal is reviewed and signed by the licensed or certified real estate appraiser.

(f) It shall be unlawful for any person who performs an appraisal of real estate located in the District to describe or refer to the appraisal by the term "certified" or any similar term unless the person has first been licensed or certified by the Board under the provisions of this subchapter. Nothing in this subchapter shall require a licensed or certified real estate appraiser to render a "certified" real estate appraisal when performing an appraisal assignment. If a licensed or certified real estate appraiser performs a real estate appraisal that is not represented as being "certified", the appraiser shall clearly inform the person to whom the appraisal report is given and prominently disclose on the appraisal report that the appraisal is not a "certified" real estate appraisal.

(g) Nothing herein shall be construed to prohibit a real estate broker or salesperson, in the ordinary course of business, from giving an opinion of the price of real estate for the purpose of a prospective listing or sale, if the opinion of the price does not refer to or cannot be construed as an appraisal.

(h) Nothing herein shall be construed to prohibit persons who determine the value of items other than real estate from using the term "appraiser" if they do not hold themselves out or imply that they are authorized to appraise real estate. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart M. Real Estate Brokers.

§ 47-2853.161. Scope of practice for real estate brokers.

For the purposes of this subpart, the term "real estate broker" means any person, firm, association, partnership, or corporation (domestic or foreign) which:

(1) For a fee, commission, or other valuable consideration, lists for sale, or sells, exchanges, purchases, rents, or leases real property. A real estate broker may collect or offer to collect rent or income for the use of real estate, or negotiate a loan secured by a mortgage, deed of trust, or other encumbrance upon the transfer of real estate. A real estate broker may also engage in the business of erecting housing for sale and may sell or offer to sell that housing,

or who as owner may sell or, through solicitation or advertising, offer to sell or negotiate the sale of any lot in any subdivision of land comprising 5 lots or more. This definition shall not apply to the sale of space for the advertising of real estate in any newspaper, magazine, or other publication; and

(2) May employ real estate brokers, associate real estate brokers, real estate salespersons, property managers and resident managers. The real estate broker shall be held accountable for the day-to-day job-related activities of his or her employees. These activities include, but are not limited to, property management, leasing or renting of property, listing for sale, buying or negotiating the purchase or sale, or exchanging real estate or negotiating a loan on real property. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.162. Eligibility requirements.

An applicant for licensure as a real estate broker shall establish to the satisfaction of the Board of Real Estate that the applicant:

(1) Meets all of the requirements for real estate salesperson under subpart N of this subchapter, and

(2) Has been licensed and actively engaged in business as a real estate broker or salesperson in the District or elsewhere the 2 years immediately preceding the date on which the application for a real estate broker license is filed, or equivalent experience acceptable to the Board. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.163. Certain representations prohibited.

Unless licensed under this subchapter, no person shall assume or use the title or designation "real estate broker", the abbreviation "R.E.B.", or any other title designation, words, letters, abbreviations, sign, card, or device tending to indicate that the person is licensed as a real estate broker in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart N. Real Estate Salespersons.

§ 47-2853.171. Scope of practice for real estate salespersons.

For the purposes of this subpart, the term "real estate salesperson" means any person employed by a licensed real estate broker to manage or lease; rent or offer to lease or rent; list for sale, sell, or offer for sale; buy or offer to buy; negotiate the purchase or sale, or exchange of real estate; or to negotiate a loan on real estate. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.172. Eligibility requirements.

An applicant for licensure as a real estate broker shall establish to the satisfaction of the Board of Real Estate that the applicant:

(1) Is able to read, write, and understand the English language;

(2) Is a high school graduate or the holder of a high school equivalency certificate;

(3) Has successfully completed a course of study prescribed by the Board at a school approved by the Board;

(4) Has passed an examination or examinations given by or under direction of the Board or has passed any other examination acceptable to the Board;

(5) Has not had an application for a real estate license denied, for reasons other than failure to pass the required examination or examinations, in the District or elsewhere within one year prior to the date on which the application is filed;

(6) Has not had a real estate license suspended in the District or elsewhere, which suspension is still in effect on the date on which the application is filed; and

(7) Has not had a real estate license revoked in the District or elsewhere within 3 years prior to the date on which his or her application is filed. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.173. Certain representations prohibited.

Unless licensed under this subchapter, no person shall assume or use the title or designation "real estate salesperson", the abbreviation "R.E.S.", or any other title designation, words, letters, abbreviations, sign, card, or device tending to indicate that the person is licensed as a real estate salesperson unless the person is licensed as a real estate salesperson in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart O. Special Rules for Real Estate Brokers, Real Estate Salespersons, and Property Managers.

§ 47-2853.181. Exemptions from licensure requirement.

Except as otherwise provided in this subchapter, nothing contained in this subpart shall be construed to apply to:

(1) Receivers, referees, administrators, executors, guardians, conservators, trustees, or other persons appointed or acting under the judgment or order of any court while acting in that capacity, or attorneys-at-law in the ordinary practice of their profession, but these persons shall not be regularly

engaged in the real estate business and shall not hold themselves out as real estate brokers, salespersons or property managers;

(2) Any person who, as an owner or lessor of real estate, shall perform any of the acts specified in this subsection, where the acts are performed in the regular course of, or incident to, the management of real estate, business and the investments therein owned by that person;

(3) Any trustee or auctioneer acting under authority of a power of sale in a mortgage, deed of trust, or similar instrument securing the payment of a bona fide debt;

(4) Except for title companies, any bank, trust company, building and loan or savings and loan association, or insurance company, having a fiduciary interest such as a receiver, referee, administrator, executor, guardian, conservator or trustee, when the bank, trust company, building and loan or savings and loan association, or insurance company is so engaged;

(5) Any person who is employed by a licensed real estate broker or property manager in a solely stenographic or clerical capacity and who does not perform, offer, agree, or attempt to perform, any of the activities specified in this subsection;

(6) Any officer or employee of the United States or District government while performing his or her official duties, or any person, or employee thereof, who is employed on a contractual or other basis, by the United States or District government to make appraisals of real estate for real property tax or other government purposes;

(7) Any person who, for a fee, commission, or other valuable consideration, identifies for another person, or provides any other information about, any rental unit available for rent; or

(8) Any qualifying nonprofit housing organization as defined by § 47-3505(a). (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.182. Transfer of license; change of status.

(a) A license issued to a real estate broker, real estate broker or property manager shall not be transferred to another person.

(b) A person licensed as a real estate broker may, upon written request to the Mayor, change his or her status from that of a real estate broker to that of a member, partner, trustee, or officer of a firm, franchise, partnership, association, or corporation, or to that of an associate real estate broker with a corporation, for any unexpired portion of his or her licensure term, upon the payment of the requisite fees required pursuant to this subchapter.

(c) Any broker who wishes to change his or her status to that of an associate real estate broker shall notify the Board of Real Estate by certified mail.

(d) For the purposes of this subpart, the term "associate real estate broker" means any person licensed under this subchapter as a broker who is employed by a real estate broker, franchise firm, association, business, or corporation, but who is not a partner, an officer or a principal broker within a licensed legal entity. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.183. Licensure of real estate organizations.

No real estate broker's license shall be issued to any firm, franchise, partnership, association, or corporation unless the Mayor finds that:

(1) The applicant is organized and exists pursuant to applicable District and federal laws;

(2) Every person member, partner, trustee, or officer who is engaged in activities defined in this subsection is licensed under this subchapter;

(3) Every employee who will render professional services holds a valid license or certificate issued by the Board; and

(4) Every branch office is managed by a licensed real estate broker. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.184. Place of business.

(a) If a real estate broker maintains more than one place of business within the District, a duplicate license shall be issued to the broker for each office upon payment of the required fee. A copy of the license must be posted within each office.

(b) Whenever a real estate broker changes the location of his or her principal place of business, or discontinues his or her business, he or she shall notify the Mayor within 15 days of the event, in writing, and return to the Mayor his or her license together with the licenses of all real estate salespersons employed by him or her. The Mayor shall issue a new license to the broker upon payment of the required fee. A salesperson shall be issued a new license upon reemployment and payment of the required fees.

(c) Failure to notify the Mayor or to return the license as required by this section will result in immediate suspension of the license until the real estate broker has complied with the provisions of this section.

(d) New licenses for the unexpired term may be issued by the Mayor upon written request by the applicant and the payment of the fees required pursuant to this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.185. Prohibited names.

The Mayor may refuse to issue, renew, or transfer a license in a name that:

(1) Is misleading or would constitute false advertising;

(2) Implies a partnership, association, or corporation when a partnership, association, or corporation does not exist;

(3) Includes the name of a salesperson;

(4) Is in violation of law;

(5) Is a name which has been used by any person whose license has been suspended;

(6) Includes the name of a person not otherwise licensed; or

(7) Is a name which is deceptively similar to a name used by any other licensee. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.186. Automatic suspension of license through affiliation.

(a) Whenever a real estate broker's license has been suspended or revoked pursuant to this subchapter, all real estate salespersons employed by that real estate broker must mail their licenses to the Mayor within 15 days of the revocation or suspension. It shall be unlawful for the real estate salesperson to perform any of the acts specified in this subchapter from the date of revocation or suspension until he or she has been reemployed and a license has been reissued to him or her by the Mayor.

(b) When a real estate salesperson is discharged or terminates his or her employment with a licensee, the licensee, within 15 calendar days, shall mail notification to the former employee that his or her license has been mailed to the Mayor. A copy of the notice to the real estate salesperson shall accompany the license when it is mailed to the Mayor. It shall be unlawful for any real estate salesperson to perform any of the acts specified in this subchapter, under authority of the license issued pursuant to this subchapter, from the date of discharge or termination until the time he or she is employed by another licensee and a license is reissued to him or her by the Mayor.

(c) When a real estate salesperson is discharged by or terminates his employment with a licensee it shall be the duty of the real estate salesperson to notify the Mayor in writing within 15 days. It shall be unlawful for the real estate salesperson to perform any of the acts specified in this statute from the date of discharge or termination until he or she has been employed by another licensee and a license is reissued to him or her by the Mayor. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.187. Effect of corporate, partnership, or association license revocation or suspension.

In the event of the revocation or suspension of a license issued to a real estate firm, franchise, partnership, association, or corporation, the license issued to the principal real estate broker, or any member of a partnership or director or officer of an association or corporation, shall be summarily revoked or suspended by the Mayor, unless:

(1) In a partnership, the connection with the member whose license has been revoked or suspended is severed within the time prescribed by the Mayor, and his or her participation in the partnership's activities is terminated; or

(2) In an association or corporation, the director or officer whose license has been revoked or suspended is discharged and he or she has no further participation in the association's or corporation's activities. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart P. Duties of Real Estate Brokers, Salespersons, and Property Managers.

§ 47-2853.191. Fiduciary duties when representing a seller.

(a) A licensee engaged by a seller shall:

(1) Perform in accordance with the terms of the brokerage relationship;

(2) Promote the interests of the seller by:

(A) Seeking a sale at the price and terms agreed upon in the brokerage relationship or at a price and terms acceptable to the seller; however, the licensee shall not be obligated to seek additional offers to purchase the property while the property is subject to a contract of sale, unless agreed to as part of the brokerage relationship or as the contract of sale so provides;

(B) Presenting in a timely manner all written offers or counter-offers to and from the seller, even when the property is already subject to a contract of sale;

(C) Disclosing to the seller material facts related to the property or concerning the transaction of which the licensee has actual knowledge; and

(D) Accounting for in a timely manner all money and property received in which the seller has or may have an interest;

(3) Maintain confidentiality of all personal and financial information received from the client during the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential, unless otherwise provided by law or the seller consents in writing to the release of such information;

(4) Exercise ordinary care; and

(5) Comply with all requirements of this section, all applicable fair housing statutes and regulations, and all other applicable statutes and regulations which are not in conflict with this section.

(b) A licensee engaged by a seller shall treat all prospective buyers honestly and shall not knowingly give them false information. A licensee engaged by a seller shall disclose to prospective buyers all material adverse facts pertaining to the physical condition of the property which are actually known by the licensee. A licensee shall not be liable to a buyer for providing false information to the buyer if the false information was provided to the licensee by the seller and the licensee did not have actual knowledge that the information was false or act in reckless disregard of the truth. No cause of action shall arise against any licensee for revealing information as required by this section or applicable law.

(c) A licensee engaged by a seller in a real estate transaction may, unless prohibited by law or the brokerage relationship, provide assistance to a buyer

or potential buyer by performing ministerial acts. Performing such ministerial acts that are not inconsistent with subpart O and § 47-2853.197 shall not be construed to violate the licensee's brokerage relationship with the seller unless expressly prohibited by the terms of the brokerage relationship, nor shall performing such ministerial acts be construed to form a brokerage relationship with such buyer or potential buyer.

(d) A licensee engaged by a seller does not breach any duty or obligation owed to the seller by showing alternative properties to prospective buyers, whether as clients or customers, or by representing other sellers who have other properties for sale.

(e) Licensees shall disclose brokerage relationships pursuant to the provisions of this section. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3412.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.192. Fiduciary duties when representing a buyer.

(a) A licensee engaged by a buyer shall:

(1) Perform in accordance with the terms of the brokerage relationship;

(2) Promote the interests of the buyer by:

(A) Seeking a property at a price and terms acceptable to the buyer, but, the licensee shall not be obligated to seek other properties for the buyer while the buyer is a party to a contract to purchase property unless agreed to as part of the brokerage relationship;

(B) Presenting in a timely manner all written offers or counteroffers to and from the buyer, even when the buyer is already a party to a contract to purchase property;

(C) Disclosing to the buyer material facts related to the property or concerning the transaction of which the licensee has actual knowledge, provided that nothing in this section shall modify or limit in any way the provisions of § 45-1936(f); and

(D) Accounting for in a timely manner all money and property received in which the buyer has or may have an interest;

(3) Maintain confidentiality of all personal and financial information received from the client during the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential unless otherwise provided by law or the buyer consents in writing to the release of such information;

(4) Exercise ordinary care; and

(5) Comply with all requirements of this section, all applicable fair housing statutes and regulations, and all other applicable statutes and regulations which are not in conflict with this section.

(b) A licensee engaged by a buyer shall treat all prospective sellers honestly and shall not knowingly give them false information. No cause of action shall arise against any licensee for revealing information as required by this section or applicable law. In the case of a residential transaction, a licensee engaged by a buyer shall disclose to a seller the buyer's intent to occupy the property as a principal residence.

(c) A licensee engaged by a buyer in a real estate transaction may, unless prohibited by law or the brokerage relationship, provide assistance to the seller, or prospective seller, by performing ministerial acts. Performing such ministerial acts that are not inconsistent with subpart O, § 47-2853.197, and this section shall not be construed to violate the licensee's brokerage relationship with the buyer unless expressly prohibited by the terms of the brokerage relationship, nor shall performing such ministerial acts be construed to form a brokerage relationship with the seller.

(d) A licensee engaged by a buyer does not breach any duty or obligation to the buyer by showing properties in which the buyer is interested to other prospective buyers, whether as clients or customers, by representing other buyers looking at the same or other properties, or by representing sellers relative to other properties.

(e) Licensees shall disclose brokerage relationships pursuant to the provisions of § 47-2853.193. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.193. Fiduciary duties when representing a landlord of leased property.

(a) A licensee engaged by a landlord to lease property shall:

(1) Perform in accordance with the terms of the brokerage relationship;

(2) Promote the interests of the landlord by:

(A) Seeking a tenant at the price and terms agreed in the brokerage relationship or at a price and terms acceptable to the landlord; however, the licensee shall not be obligated to seek additional offers to lease the property while the property is subject to a lease or a letter of intent to lease under which the tenant has not yet taken possession, unless agreed as part of the brokerage relationship, or unless the lease or the letter of intent to lease so provides;

(B) Presenting in a timely manner all written offers or counteroffers to and from the landlord, even when the property is already subject to a lease or a letter of intent to lease;

(C) Disclosing to the landlord material facts related to the property or concerning the transaction of which the licensee has actual knowledge; and

(D) Accounting for in a timely manner all money and property received in which the landlord has or may have an interest;

(3) Maintain confidentiality of all personal and financial information received from the client during the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential, unless otherwise provided by law or the landlord consents in writing to the release of such information;

(4) Exercise ordinary care; and

(5) Comply with all requirements of this section, fair housing statutes and regulations, and all other applicable statutes and regulations which are not in conflict with this section.

(b) A licensee engaged by a landlord to lease property shall treat all prospective tenants honestly and shall not knowingly give them false infor-

mation. A licensee engaged by a landlord shall disclose to prospective tenants all material adverse facts pertaining to the physical condition of the property which are actually known by the licensee. A licensee shall not be liable to a tenant for providing false information to the tenant if the false information was provided to the licensee by the landlord and the licensee did not have actual knowledge that the information was false or act in reckless disregard of the truth. No cause of action shall arise against any licensee for revealing information as required by this section or applicable law. Nothing in this subsection shall limit the right of a prospective tenant to inspect the physical condition of the property. Nothing in this section shall modify or limit in any way the provisions of § 45-1936(f).

(c) A licensee engaged by a landlord in a real estate transaction may, unless prohibited by law or the brokerage relationship, provide assistance to a tenant, or potential tenant, by performing ministerial acts. Performing such ministerial acts that are not inconsistent with subpart O of this subpart shall not be construed to violate the licensee's brokerage relationship with the landlord unless expressly prohibited by the terms of the brokerage relationship, nor shall performing such ministerial acts be construed to form a brokerage relationship with such tenant or potential tenant.

(d) A licensee engaged by a landlord does not breach any duty or obligation owed to the landlord by showing alternative properties to prospective tenants, whether as clients or customers, or by representing other landlords who have other properties for lease.

(e) Licensees shall disclose brokerage relationships pursuant to the provisions of this section. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.194. Fiduciary duties when representing a tenant.

(a) A licensee engaged by a tenant shall:

(1) Perform in accordance with the terms of the brokerage relationship;

(2) Promote the interests of the tenant by:

(A) Seeking a lease at a price and with terms acceptable to the tenant; however, the licensee shall not be obligated to seek other properties for the tenant while the tenant is a party to a lease or a letter of intent to lease exists under which the tenant has not yet taken possession, unless agreed to as part of the brokerage relationship, or unless the lease or the letter of intent to lease so provides;

(B) Presenting in a timely fashion all written offers or counter-offers to and from the tenant, even when the tenant is already a party to a lease or a letter of intent to lease;

(C) Disclosing to the tenant material facts related to the property or concerning the transaction of which the licensee has actual knowledge, provided that nothing in this section shall amend or limit in any way the provisions of § 45-1936(f); and

(D) Accounting for in a timely manner all money and property received in which the tenant has or may have an interest;

(3) Maintain confidentiality of all personal and financial information received from the client during the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential unless otherwise provided by law or the tenant consents in writing to the release of such information;

(4) Exercise ordinary care; and

(5) Comply with all requirements of this section, fair housing statutes and regulations, and all other applicable statutes and regulations which are not in conflict with this section.

(b) A licensee engaged by a tenant shall treat all prospective landlords honestly and shall not knowingly give them false information. No cause of action shall arise against any licensee for revealing information as required by this section or applicable law.

(c) A licensee engaged by a tenant in a real estate transaction may provide assistance to the landlord or prospective landlord by performing ministerial acts. Performing such ministerial acts that are not inconsistent with subsection (a) of this section shall not be construed to violate the licensee's brokerage relationship with the tenant unless expressly prohibited by the terms of the brokerage relationship, nor shall performing such ministerial acts be construed to form a brokerage relationship with the landlord or prospective landlord.

(d) A licensee engaged by a tenant does not breach any duty or obligation to the tenant by showing properties in which the tenant is interested to other prospective tenants, whether as clients or customers, by representing other tenants looking for the same or other properties to lease, or by representing landlords relative to other properties.

(e) Licensees shall disclose brokerage relationships pursuant to the provisions of this section. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.195. Fiduciary duties of a property manager.

(a) A licensee engaged to manage real estate shall:

(1) Perform in accordance with the terms of the property management agreement;

(2) Exercise ordinary care;

(3) Disclose in a timely manner to the owner material facts of which the licensee has actual knowledge concerning the property;

(4) Maintain confidentiality of all personal and financial information received from the client during the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential unless otherwise provided by law or the owner consents in writing to the release of such information;

(5) Account for, in a timely manner, all money and property received in which the owner has or may have an interest; and

(6) Comply with all requirements of this section, fair housing statutes and regulations, and all other applicable statutes and regulations which are not in conflict with this section.

(b) Except as provided in the property management agreement, a licensee engaged to manage real estate does not breach any duty or obligation to the owner by representing other owners in the management of other properties.

(c) A licensee engage to manage real estate may also represent the owner as seller or landlord if he or she enters into a brokerage relationship that so provides; in which case, the licensee shall disclose such brokerage relationships pursuant to the provisions of this section.

(d) Prior to entering into any brokerage relationship provided for in this section, a licensee shall advise the prospective client of the type of brokerage relationship proposed by the broker, and the broker's compensation, and whether the broker will share such salary or compensation with another broker who may have a brokerage relationship with another party to the transaction.

(e) The brokerage relationships set forth in this section shall commence at the time that a client engages a licensee and shall continue until (1) completion of performance in accordance with the brokerage relationship; or (2) the earlier of (A) any date of expiration agreed upon by the parties as part of the brokerage relationship or in any amendments thereto; (B) any mutually agreed upon termination of the relationship; (C) a default by any party under the terms of the brokerage relationship; or (D) a termination as set forth in § 47-2853.197(4). (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.196. General provisions governing disclosure of brokerage relationships.

(a) Brokerage relationships shall have a definite termination date; however, if a brokerage relationship does not specify a definite termination date, the brokerage relationship shall terminate 90 days after the date the brokerage relationship was entered into.

(b) Except as otherwise agreed to in writing, a licensee owes no further duties to a client after termination, expiration, or completion of performance of the brokerage relationship, except to account for all moneys and property relating to the brokerage relationship, and keep confidential all personal and financial information received from the client during the course of the brokerage relationship and any other information that the client requests during the brokerage relationship be maintained confidential, unless otherwise provided by law or the client consents in writing to the release of such information.

(c) Upon having a substantive discussion about a specific property or properties with an actual or prospective buyer or seller who is not the client of the licensee, a licensee shall disclose any broker relationship the licensee has with another party to the transaction. The disclosure shall be made in writing at the earliest practical time, but in no event later than the time when specific real estate assistance is first provided, and shall be substantially in the form determined by the Board by regulation.

(d) A licensee shall disclose to an actual or prospective landlord or tenant, who is not the client of the licensee, that the licensee has a brokerage

relationship with another party or parties to the transaction. The disclosure shall be in writing and included in all applications for lease or in the lease itself, whichever occurs first. If the terms of the lease do not provide for disclosure, disclosure shall be made in writing no later than the signing of lease. This disclosure requirement shall not apply to lessors or lessees in single or multifamily residential units for lease terms of less than 2 months.

(e) If a licensee's relationship to a client or customer changes, the licensee shall disclose that fact in writing to all clients and customers already involved in the specific contemplated transaction.

(f) Copies of any disclosures relative to fully executed purchase contracts shall be kept by the licensee for a period of 3 years as proof of having made disclosure, whether or not such disclosure is acknowledged in writing by the party to whom the disclosure was shown or given.

(g) A licensee may act as a dual representative only with the written consent of all clients to the transaction. The written consent and disclosure of the brokerage relationship as required by this section shall be presumed to have been given as against any client who signs a disclosure as provided in this section.

(h) The disclosure may be given in combination with other disclosures or provided with other information, but shall be substantially in the form determined by the Board by regulation.

(i) No cause of action shall arise against a dual representative for making disclosures of brokerage relationships as provided by this section. A dual representative does not terminate any brokerage relationship by the making of any such allowed or required disclosures of dual representation.

(j) In any real estate transaction, a licensee may withdraw, without liability, from representing a client who refuses to consent to a disclosed dual representation, thereby terminating the brokerage relationship with such client. Withdrawal shall not prejudice the ability of the licensee to continue to represent the other client in the transaction nor to limit the licensee from representing the client who refused the dual representation in other transactions not involving dual representation.

(k) A principal or supervising broker may assign different licensees affiliated with the broker as designated representatives to represent different clients in the same transaction to the exclusion of all other licensees in the firm. Use of designated representatives shall not constitute dual representation if a designated representative is not representing more than one client in a particular real estate transaction; however, the principal or broker who is supervising the transaction shall be considered a dual representative as provided in this article. Designated representatives may not disclose, except to the affiliated licensee's broker, personal or financial information received from the clients during the brokerage relationship and any other information that the client requests during the brokerage relationship be kept confidential, unless otherwise provided for by law or the client consents in writing to the release of such information.

(l) Use of designated representatives in a real estate transaction shall be disclosed in accordance with the provisions of this section. Disclosure may be given in combination with other disclosures or provided with other information, but shall be substantially in the form determined by the Board by regulation.

(m) The payment or promise of payment or compensation to a real estate broker or property manager does not create a brokerage relationship between any broker, seller, landlord, buyer or tenant.

(n) No licensee representing a buyer or tenant shall be deemed to have a brokerage relationship with a seller, landlord, or other licensee solely by reason of using a common source information company.

(o) A client is not liable for a misrepresentation made by a licensee in connection with a brokerage relationship, unless the client knew or should have known of the misrepresentation and failed to take reasonable steps to correct the misrepresentation in a timely manner, or the negligence, gross negligence, or intentional acts of any property manager, broker, or broker's licensee.

(p) A licensee who has a brokerage relationship with a client and who engages another licensee to assist in providing brokerage services to such client shall not be liable for a misrepresentation made by the other licensee, unless the licensee knew or should have known of the other licensee's misrepresentation and failed to take reasonable steps to correct the misrepresentation in a timely manner, or the negligence, gross negligence, or intentional acts of the assisting licensee or assisting licensee's licensee.

(q) Clients and licensees shall be deemed to possess actual knowledge and information only. Knowledge or information between or among clients and licensees shall not be imputed.

(r) The common law of agency relative to brokerage relationships in real estate transactions to the extent inconsistent with this section shall be expressly abrogated.

(s) Nothing in this subpart shall limit the liability between or among clients and licensees in all matters involving unlawful discriminatory housing practices.

(t) Except as expressly set forth in this subchapter, nothing in this title shall affect a person's right to rescind a real estate transaction or limit the liability of a client for the misrepresentation, negligence, gross negligence, or intentional acts of such client in connection with a real estate transaction, or a licensee for the misrepresentation, negligence, gross negligence, or intentional acts of such licensee in connection with a real estate transaction.

(u) The criminal penalties provided in § 45-1946 shall not be applicable to violations of this section, which shall be civil and regulatory in nature. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.197. Prohibited acts.

In addition to those acts prohibited by other sections of this subchapter, a real estate broker, real estate salesperson or property manager may be subject to disciplinary action, and fines not to exceed $2,500 per violation, if he or she has:

(1) Made any substantial misrepresentation;

(2) Made any false promise of a character likely to influence, persuade, or induce;

(3) Pursued a continued and flagrant course of misrepresentation, or made false promises through agents or salespersons, or advertisement or otherwise;

(4) Acted, as a broker or salesperson, for more than one party in a transaction without the knowledge of all parties for whom he or she acted;

(5) As a property manager, disclosed to a third party confidential information which would be injurious concerning the business or personal affairs of a client without prior written consent of the client, except as may be required or compelled by applicable law or rules;

(6) Accepted a fee, commission, or other valuable consideration as a real estate salesperson for the performance of any of the acts specified in this subchapter from any person, except the broker under whose name he or she is or was licensed at the time the fee, commission, or other valuable consideration was earned;

(7) As a property manager, failed to maintain accurate accounting records concerning the property managed for the client and failed to keep the records available for inspection by each client;

(8) Represented or attempted to represent any real estate broker, other than the broker under whose name he or she is licensed, as a real estate salesperson without the express knowledge and written consent of the broker under whose name he or she is licensed;

(9) Placed an advertisement in any publication, or used a sign or business card which was misleading or which constituted false advertising;

(10) Failed, within a reasonable time, to account for or to remit any money, valuable document, or other property coming into his or her possession which belongs to others;

(11) Demonstrated unworthiness or incompetency to act as a real estate broker and real estate salesperson so as to endanger the public interest;

(12) While acting or attempting to act as agent or broker, purchased or attempted to purchase any business or real estate for himself or herself, either in his or her own name or by use of a straw party, without disclosing that fact to the party he or she represents;

(13) Been guilty of any other conduct, whether of the same or of a different character from that prescribed in this section, which constituted fraudulent or dishonest dealing;

(14) Used any trade name or insignia of membership in any real estate organization of which the licensee is not a member;

(15) Disregarded or violated any provision of this subchapter, the rules issued pursuant to this subchapter, or the code of ethics adopted pursuant to this subchapter;

(16) Guaranteed, authorized, or permitted any broker or salesperson to guarantee future profits which may result from the resale of real estate or a business or business opportunity, or the goodwill of any existing business;

(17) Offered any property for rent or otherwise without the written consent of the owner or the owner's authorized agent;

(18) Offered any property or business for sale or rent or placed a sign on any real estate offering it for sale or for rent without the written consent of the owner or his or her authorized agent;

(19) Made or accepted a listing contract to sell real estate or a business unless the contract is in writing and provides for a definite termination date which is not subject to prior notice from either party;

(20) Failed to furnish a copy of any listing, sale, lease, or other contract relevant to a real estate or business transaction to all signatories thereof at the time of execution;

(21) Accepted compensation from more than one party to a transaction without the knowledge and consent of all other parties to the transaction;

(22) Failed to keep an escrow or trustee accounting of funds deposited with him or her relating to real estate and business transactions, and to maintain records for a period of 3 years, showing to whom the money belongs, the date of deposit, the date of withdrawal, to whom paid, and other pertinent information as the Board may require by regulation; the records to be made available to the Board on demand or upon written notice given to the depository;

(23) Commingled escrow or trustee funds held by the licensee with his or her personal funds, other than a nominal amount necessary to keep active the escrow or trustee account;

(24) Induced any party to a written agreement in a real estate or business sales transaction to break the agreement for the purpose of substituting a new agreement where the substitution is motivated by the personal gain of the concerned licensee;

(25) As a property manager, refused or prevented, directly or indirectly, a prospective lessee inspection of residential real estate upon reasonable request and scheduling for inspections, for the purpose of reviewing, examining, or having a third party examine the real estate and the conditions of its fixtures;

(26) Made any oral or written representations, at or prior to conveyance to a prospective lessee or residential real estate that repairs, renovations, improvements, installation, or additions will be made to the property after the conveyance unless all the representations are furnished in writing to the lessee at or prior to the conveyance of the premises;

(27) Failed to advise the Board in writing within 15 days of the entry of any judgment against the licensee in a civil or criminal proceeding by a court of competent jurisdiction;

(28) Failed, as a broker, to return immediately to the Mayor the license of a salesperson employed by the broker, wherein the salesperson has been discharged or has terminated his or her employment or affiliation with the broker;

(29) Failed, as a salesperson, to place in the custody of the employing broker, as soon after receipt as is practicable, all money, valuable documents, or other property entrusted to him or her by any person dealing with him or her as the representative of the broker;

(30) Accepted, offered, agreed, or attempted to accept, employment for a fee, commission, or other valuable consideration for appraising real estate or a business, contingent upon the reporting of a predetermined value;

(31) Issued an appraisal report on real estate or a business in which the licensee has an undisclosed interest;

(32) Violated, as determined by the Mayor or a court of competent jurisdiction, any provision of Chapter 14 of this title or the rules issued pursuant to that chapter;

(33) Violated, as determined by the District of Columbia Commission on Human Rights, as established by Commissioner's Order No. 71-224, effective July 8, 1971, the Mayor, or a court of competent jurisdiction, any provision of Chapter 25 of Title 1 or the rules issued pursuant to that chapter, or failed to comply with an order of the District of Columbia Commission on Human Rights, as established by Commissioner's Order No. 71-224, effective July 8, 1971, pursuant to that chapter;

(34) Violated, as determined by the Department of Consumer and Regulatory Affairs, established by the Reorganization Plan No. 1 of 1983, effective March 31, 1983, the Mayor, or a court of competent jurisdiction, any provision of Chapter 39 of Title 28 of the District of Columbia Code, or the rules issued pursuant to that chapter, or failed to comply with an order of the Department of Consumer and Regulatory Affairs or its administrative law judge;

(35) Made any oral or written representations, after or prior to conveyance, to a prospective buyer of a business or residential real estate that repairs, renovations, improvements, installations, or additions will be made to the business or real estate after the conveyance, or continued to act on behalf of a seller who made those representations, unless all the representations are furnished in writing to the buyer at least 5 days prior to the conveyance;

(36) Entered into or became a party to any contract, agreement, or understanding, or in any manner whatsoever considered, combined, conspired, or acted with another or others:

(A) To execute a deed or other instrument conveying real estate or a business of any interest therein situated in the District that is not a bona fide sale or transfer, but which is instead a simulated sale or transfer of the real estate, business, or interest therein executed for the purpose and with the intent of defrauding others or misleading others as to the value of the business, real estate or interest therein, and which does so mislead or defraud others, to their detriment; or

(B) To execute a mortgage, deed of trust, or chattel mortgage upon any real estate, business, or interest therein situated in the District that does not represent security for a bona fide indebtedness, but which is a simulated transaction, executed for the purpose and with the intent of misleading or deceiving others as to the value of a business, real estate, or interest therein and which does mislead, deceive, or defraud others to their detriment;

(37) Offered, gave, awarded, promised, used any method, scheme or plan, offering, giving, awarding or promising, free lots in connection with the sale or the offering for sale, or attempt to sell or negotiate the sale of any real estate, business, or interest therein, wherever situated, for the purpose of attracting, inducing, persuading, or influencing a purchaser or prospective purchaser; or offered, promised, or gave prizes of any name or nature for attendance at or participation in any sale of any real estate, business, or interest therein, by auction or otherwise including an owner of the real estate, business, or interest therein;

(38) Knowingly paid a fee, commission, or compensation to anyone for the performance of any service or act within the District defined in this subchapter as the act of a real estate broker or real estate salesperson to any person who was not duly licensed at the time the service or act was performed. This subsection shall not apply to the payment of a referral fee by a real estate

broker licensed under this subchapter to a nonresident cooperating real estate broker who is properly licensed in his or her own jurisdiction; or

(39) Knowingly prepared, distributed, or circulated, or caused the preparation, distribution, or circulation of, any false or misleading advertising in connection with the sale, exchange, purchase, lease, or rental of real estate or business. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.198. Acts not required to be disclosed.

Notwithstanding the possibility that a fact may have a psychological impact on a purchaser, lessee, or sublessee, it shall not be a material fact that must be disclosed in a real estate transaction, nor shall it be the basis for a cause of action against an owner of real property, a real estate broker, a real estate salesperson, a property manager, a lessee, or sublessee, that the following information was not disclosed to the purchaser, lessee, or sublessee:

(1) An occupant of real property, at any time, was infected or was or is suspected to have been infected with a human immune deficiency virus;

(2) An occupant of real property, at any time, has been diagnosed, was infected, or was suspected to have been diagnosed as having acquired immune deficiency syndrome or any other disease that has been determined by medical evidence to be highly unlikely to be transmitted through occupancy of property alone; or

(3) The property, at any time, has been or was suspected to have been the site of a suicide, homicide, or other felony. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart Q. Refrigeration and Air Conditioning Mechanics.

§ 47-2853.201. Scope of practice for refrigeration and air conditioning mechanics.

For the purposes of this subpart, the term "refrigeration and air conditioning mechanic" means a person who designs, installs, maintains or alters mechanical systems for refrigeration or air conditioning of any public or private building or vehicle. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.202. Eligibility requirements.

(a) An applicant to be an apprentice refrigeration and air conditioning mechanic shall be registered by the Mayor, without examination, upon providing such information as may be required by the Board of Industrial Trades and payment of appropriate fees. An apprentice refrigeration and air

conditioning mechanic shall work only under the direct personal supervision and control of a licensed master mechanic.

(b) An applicant for licensure as a master mechanic shall establish to the satisfaction of the Board of Industrial Trades that the applicant has been employed installing, maintaining, repairing and replacing refrigeration and air conditioning equipment systems larger than 25 compressor horsepower or the equivalent tons of refrigeration in the aggregate for a period of at least 5 consecutive years immediately preceding the date of application, as verified in writing by a master mechanic.

(c) An applicant for licensure as a master mechanic limited shall establish to the satisfaction of the Board of Industrial Trades that the applicant:

(1) Has been employed installing, maintaining, repairing and replacing refrigeration and air conditioning equipment systems less than 25 compressor horsepower or the equivalent tons of refrigeration in the aggregate for a period of at least 5 consecutive years immediately preceding the date of application, as verified in writing by a master mechanic, and

(2) Have proof of chlor fluro carbon certification. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.203. Certain representations prohibited.

Unless licensed in accordance with this subchapter, no person shall use the words or terms "air conditioning mechanic," "refrigeration mechanic," "licensed air conditioning mechanic," "licensed refrigeration mechanic," "master mechanic," or any combination of those words to imply that the person is licensed to perform the services of a refrigeration and air conditioning mechanic in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart R. Steam and Other Operating Engineers.

§ 47-2853.211. Scope of practice for steam and other operating engineers.

(a) For the purposes of this subpart, the term "steam engineer" means a person who maintains, inspects and operates steam or hot water boilers, boiler room auxiliary equipment such as pumps, condensate and derating water tanks, blowdown tanks, burners, fuel systems, steam and gas turbines, steam pumps, air compressors, hot water heaters, boiler room electrical systems, chiller room or refrigeration equipment such as centrifugal chillers, reciprocating absorption chillers, air conditioning and refrigeration auxiliaries such as cooling towers, pumps and controls, electrical generators, appliances using gas, liquid fuel, solid fuel or waste heat.

(b) The term "operating engineer" means a person who operates and maintains cranes, backhoes, bulldozers, air compressors, concrete pumps, derricks, clams or any construction heavy equipment used for hoisting,

demolition, digging or earth moving. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.212. Eligibility requirements.

An applicant for licensure as a steam or other operating engineer shall establish to the satisfaction of the Board of Industrial Trades that:

(1) For a steam engineer, the applicant has the requisite experience and knowledge to operate steam or hot water boilers for the class of licensure applied for, as determined by the Board of Industrial Trades by regulation; and

(2) For an operating engineer, the applicant has the requisite experience and knowledge to operate heavy equipment of the class for which licensure is sought, as determined by the Board of Industrial Trades. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.213. Certain representations prohibited.

Unless licensed in accordance with this subchapter, no person may use the words or terms "steam engineer," "licensed steam engineer," "steam operating engineer," "licensed steam operating engineer," "operating engineer," or "licensed operating engineer" to imply that the person is authorized to perform the services of a steam or other operating engineer in the District. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subpart S. Transitional Provisions.

§ 47-2853.221. Transfer of personnel, records, property, and funds.

(a) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the Board of Architecture and the Board of Interior Designers are transferred to the Board of Architecture and Interior Designers established by this subchapter.

(b) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the Board of Accountancy are transferred to the Board of Accountancy established by § 47-2853.6.

(c) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the Board of Barber and Cosmetology are transferred to the Board of Barber and Cosmetology established by § 47-2853.6.

(d) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the District of

Columbia Plumbing Board, the District of Columbia Refrigeration and Air Conditioning Board, District of Columbia Steam and Other Operating Engineers Board, and the District of Columbia Electrical Board are transferred to the Board of Industrial Trades established by § 47-2853.6.

(e) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the District of Columbia Board of Registration for Professional Engineers are transferred to the Board of Professional Engineering established by § 47-2853.6.

(f) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the Board of Appraisers are transferred to the Board of Real Estate Appraisers established by § 47-2853.6.

(g) The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to the functions of the Real Estate Commission of the District of Columbia are transferred to the Board of Real Estate established by § 47-2853.6. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.222. Service by members of abolished boards.

Members of boards abolished by this subchapter shall serve as members of the successor boards to which their functions are transferred until the expiration of their terms or the appointment of their successors, whichever occurs first. In any case where there is no successor board, or where the activities of two or more boards have been combined, or where more than one member of a prior board or board is eligible for a single seat on a new board, the Mayor shall make the determination as to which member of the former board or board, if any, shall be seated on a new board. The determination of the Mayor shall be final and shall not be reviewable in any court. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.223. Abatement of existing proceedings; previously enacted rules and orders.

(a) No suit, action, or other judicial proceeding lawfully commenced by or against any board specified in this subchapter, or against any member, officer or employee of the board in the official capacity of the officer or employee, shall abate by reason of the taking effect of this subchapter, but the court or agency, unless it determines that survival of the suit, action, or other proceeding is not necessary for purposes of settlement of the question involved, shall allow the suit, action, or other proceeding to be maintained, with substitutions as to parties as are appropriate.

(b) No disciplinary action against a person engaged in a profession or occupation regulated by this subchapter initiated by a professional or other administrative body or any other proceeding lawfully commenced shall abate

solely by reason of the taking effect of any provision of this subchapter, but the action or proceeding shall be continued with substitutions as to parties and officers or agencies as are appropriate.

(c) Except as otherwise provided in this subchapter, all rules and orders promulgated by the boards abolished by this subchapter shall continue in effect and shall apply to their successor board until the rules or orders are repealed or superseded. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

§ 47-2853.224. Transfers from former boards.

The personnel, records, property, and unexpended balances of appropriations and other funds which relate primarily to former boards shall be transferred to the boards established by this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 1002, 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Subchapter I-C. Trade Names.

§ 47-2855.1. Definitions.

For the purposes of this subchapter:

(1) "Business" means business as defined in § 47-2851.1(1).

(2) "Department" means the Department of Consumer and Regulatory Affairs.

(3) "Director" means the Director of the Department of Consumer and Regulatory Affairs.

(4) "Executed" means the signing of a document by a person under penalties of perjury and in an official and authorized capacity on behalf of the person submitting the document to the Department.

(5) "Person" means any individual, partnership, limited liability company, or corporation conducting or having an interest in a business in the District of Columbia.

(6) "Trade name" means a word or name, or any combination of a word or name, used by a person to identify the person's business which:

(A) Is not, or does not include, the true and real name of all persons conducting the business; or

(B) Includes words which suggest additional parties of interest such as "company", "and sons", or "and associates".

(7) "True and real name" means:

(A) The surname of an individual coupled with one or more of the individual's other names, one or more of the individual's initials, or any combination thereof;

(B) The designation or appellation by which an individual is best known and called in the business community where that individual transacts business, if this is used as that individual's legal signature;

(C) The registered corporate name of a domestic corporation as filed with the Mayor;

(D) The registered corporate name of a foreign corporation authorized to do business within the District of Columbia as filed with the Mayor;

(E) The registered partnership name of a domestic limited partnership as filed with the Mayor;

(F) The registered partnership name of a foreign limited partnership as filed with the Mayor; or

(G) The name of a general partnership which includes in its name the true and real names, as defined in subparagraphs (A) through (F) of this paragraph, of each general partner as required in § 47-2855.3. (Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — Section 2001 of D.C. Law 12-261 provided that Title II of the act may be cited as the "Business Regulatory Reform Act of 1998."

§ 47-2855.2. Registration required.

(a) A person who carries on, conducts, or transacts business in the District of Columbia under any trade name shall register that trade name with the Department as follows:

(1) A sole proprietorship or general partnership shall register by setting forth the true and real name or names of each person comprising the sole proprietorship or general partnership, the post office address or addresses of each person, and the name of the general partnership, if applicable.

(2) A foreign or domestic limited partnership shall register by setting forth the limited partnership name as filed with the Mayor.

(3) A foreign or domestic limited liability company shall register by setting forth the limited liability company name as filed with the Mayor.

(4) A foreign or domestic corporation shall register by setting forth the corporate name as filed with the Mayor.

(b) The registration shall be executed by:

(1) The sole proprietor of a sole proprietorship;

(2) A general partner of a domestic or foreign general or limited partnership; or

(3) An officer of a domestic or foreign corporation. (Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2855.1.

§ 47-2855.3. Changes in registration; filing amendment.

(a) An executed amendment to a registration shall be filed with the Department when a change occurs in any of the following:

(1) The true and real name of a person conducting a business with a trade name registered under this subchapter; or

(2) The mailing address set forth on the registration or on a subsequently filed amendment.

(b) A notice of cancellation shall be filed with the Department when use of a trade name is discontinued.

(c) A notice of cancellation, together with a new registration, shall be filed before conducting or transacting any business when:

(1) An addition, deletion, or any change of person or persons conducting business under the registered trade name occurs; or

(2) There is a change in the wording or spelling of the trade name.

(d) No person carrying on, conducting, or transacting business under any trade name shall be entitled to maintain any suit in any of the courts of the District of Columbia until the person has properly completed the registration as provided for in this section.

(e) Failure to complete this registration shall not impair the validity of any contract or act of such person or persons and shall not prevent such person or persons from defending any suit in any court of the District. (Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2855.1.

§ 47-2855.4. Rules; fees.

The Mayor shall adopt rules as necessary to administer this subchapter. The rules may include the specifying of forms and the setting of fees for trade name registrations, amendments, searches, renewals, and copies of registration documents. Fees shall not exceed the actual cost of administering this subchapter. (Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2855.1.

§ 47-2855.5. Collection and deposit of fees.

All fees collected by the Department under this subchapter shall be deposited with the D.C. treasurer and credited to the master business license fund as defined in § 47-2851.13. (Apr. 20, 1999, D.C. Law 12-261, § 2005(b), 46 DCR 3142.)

Legislative history of Law 12-261. — See note to § 47-2801.

Short title of Title II of Law 12-261. — See note to § 47-2855.1.

Subchapter II. Clean Hands Before Receiving a License or Permit.

§ 47-2862. Prohibition against issuance of license or permit.

* * * * *

(Mar. 24, 1998, D.C. Law 12-81, § 59(j), 45 DCR 745.)

Effect of amendments. — D.C. Law 12-81 validated a previously made technical correction.

Legislative history of Law 12-81. — Law 12-81, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill

No. 12-408, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 4, 1997, and December 4, 1997, respectively. Signed by the Mayor on December 22, 1997, it was assigned Act No. 12-246 and transmitted to both Houses of Congress for its review. D.C. Law 12-81 became effective on March 24, 1998.

Subchapter III. Permit and License Application Forms.

§ 47-2881. Placement of Inspector General hotline in permit and license application forms.

(a) *In general.* — Each District of Columbia permit or license application form printed after the expiration of the 30-day period which begins on the date of the enactment of this Act shall include the telephone number established by the Inspector General of the District of Columbia for reporting instances of waste, fraud, and abuse, together with a brief description of the uses and purposes of such number.

(b) *Quarterly reports on use of number.* — Not later than 10 days after the end of such calendar quarter of each fiscal year (beginning with fiscal year 1998), the Inspector General of the District of Columbia shall submit a report to Congress on the number and nature of the calls received through the telephone number described in subsection (a) of this section during the quarter and on the waste, fraud, and abuse detected as a result of such calls. (Nov. 19, 1997, 111 Stat. 2185, Pub. L. 105-100, § 155; Apr. 20, 1999, D.C. Law 12-264, § 52(u), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 validated previously made technical corrections.

Legislative history of Law 12-264 — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

References in text. — "This Act," referred to in (1), is the District of Columbia Appropriations Act, 1998, approved November 19, 1997, Pub. L. 105-100, 111 Stat. 2160.

CHAPTER 31. CONSUMER TRANSMISSION OF MONEY ACT.

§ 47-3102. License required.

(a) No person, except those specifically exempted in § 47-3103 or agents of a licensee as provided in § 47-3110, shall engage in the business of selling checks, as a service or for a fee or other consideration, in the District of Columbia without having first obtained a license under the provisions of this chapter. Any person engaged in such business on the effective date of this chapter may continue to engage therein without a license until the Mayor has acted upon his application for a license; except, that such application must be filed within 60 days after the effective date of this chapter.

(b) Any license issued pursuant to this section shall be issued as a Class A Financial Services endorsement to a master business license under the master

business license system as set forth in subchapter I-A of Chapter 28 of Title 47. (1973 Ed., § 47-3202; Oct. 4, 1978, D.C. Law 2-114, § 3, 25 DCR 1985; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-261, § 2003(pp)(39), 46 DCR 3142.)

Effect of amendments. — Law 12-261 added (b).

Legislative history of Law 12-261. — Law 12-261, the "Second Omnibus Regulatory Reform Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-615, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on December 1, 1998, and December15, 1998, respectively. Signed by the Mayor on December 31, 1998, it was assigned Act No. 12-615 and transmitted to both Houses of Congress for its review. D.C. Law 12-261 became effective on April 20, 1999.

§ 47-3113. Maximum charge.

No licensee or his agent shall charge a fee for selling checks in excess of 1% of the face amount thereof, or $.50, whichever is greater. (1973 Ed., § 47-3213; Oct. 4, 1978, D.C. Law 2-114, § 14, 25 DCR 1985; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; May 12, 1998, D.C. Law 12-111, § 25(b), 45 DCR 1782.)

Cross references. — As to licensing and regulation of check cashers, see § 28-4701 et seq.

Effect of amendments. — D.C. Law 12-111 deleted "or cashing" following "selling."

Legislative history of Law 12-111. — Law 12-111, the "Check Cashers Act of 1998," was introduced in Council and assigned Bill No. 12-338. The Bill was adopted on first and second readings on January 6, 1998, and February 3, 1998, respectively. Signed by the Mayor on February 24, 1998, it was assigned Act No. 12-300 and transmitted to both Houses of Congress for its review. Law 12-111 became effective on May 12, 1998.

CHAPTER 31A. USE OF CONSUMER IDENTIFICATION INFORMATION.

Sec.
47-3152. Use of credit card information in connection with payment by check.

§ 47-3152. Use of credit card information in connection with payment by check.

(a) No person shall imprint the information contained on a drawer's credit card or other form of identification on the face or on the back of a check used as payment for goods or services, nor shall any person record in any manner the number of a drawer's credit card or other form of identification as a condition to accepting a check as payment for the sale of goods or services. Nothing herein shall be deemed to prohibit a person from requesting, but not requiring, that a drawer voluntarily display a credit card or other form of identification as an additional form of identification, provided that the only information recorded concerning the credit card or other form of identification is the type of credit card or other form of identification so displayed and its expiration date where applicable.

(b) Where a second form of identification is requested, the merchant must inform the purchaser of the range of acceptable second forms of identification and post a listing of the range of acceptable second forms of identification in at

least one location clearly visible to the purchaser within the merchant's place of business. (Mar. 11, 1992, D.C. Law 9-69, § 3, 39 DCR 16; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 29, 1998, D.C. Law 12-88, § 2, 45 DCR 1230.)

Effect of amendments. — D.C. Law 12-88 rewrote the section.

Temporary amendment of section. — Section 2 of D.C. Law 12-63 rewrote this section.

Section 4(b) of D.C. Law 12-63 provides that the act shall expire after 225 days of its having taken effect.

Emergency act amendments.

For temporary amendment of section, see § 2 of the Check Identification Fraud Prevention Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-14, March 3, 1997, 44 DCR 1749), see § 2 of the Check Identification Fraud Prevention Congressional Review Emergency Amendment Act of 1997 (D.C. Act 12-186, October 30, 1997, 44 DCR 6964), and see § 2 of the Check Identification Fraud Prevention Congressional Recess Emergency Amendment Act of 1998 (D.C. Act 12-258, February 19, 1998, 45 DCR 1228).

Section 4 of D.C. Act 12-14 provides for the application of the act.

Legislative history of Law 12-63. — Law 12-63, the "Check Indentification Fraud Prevention Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-401. The Bill was adopted on first and second readings on October 7, 1997, and November 4, 1997, respectively. Signed by the Mayor on November 14, 1997, it was assigned Act No. 12-199 and transmitted to both Houses of Congress for its review. D.C. Law 12-63 became effective on March 20, 1998.

Legislative history of Law 12-88. — Law 12-88, the "Check Identification Fraud Prevention Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-22, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 22, 1998, it was assigned Act No. 12-259 and transmitted to both Houses of Congress for its review. D.C. Law 12-88 became effective on April 29, 1998.

CHAPTER 32. HOTEL OCCUPANCY TAX.

Subchapter I. General Provisions.

Sec.
47-3201 to 47-3207. [Repealed].

Subchapter II. Mayor's Reports.

47-3211 to 47-3216. [Repealed].

Subchapter III. Effective Dates.

Sec.
47-3221. [Repealed].

Subchapter I. General Provisions.

§ 47-3201. Definitions.

Repealed.

(1973 Ed., § 47-3101; Mar. 16, 1978, D.C. Law 2-58, § 101, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137, § 2, 29 DCR 2757; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — Law 12-142, the "Washington Convention Center Authority Financing Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-379, which was referred to the Committee on Economic Development and the Committee on Finance and Revenue. The Bill was adopted on first and second readings on June 2, 1998, and June 16, 1998, respectively. Signed by the Mayor on June 23, 1998, it was assigned Act No. 12-402 and transmitted to both Houses of Congress for its review. The legislation became effective on August 12, 1998, the date that the President of the United States signed P.L. 105-227, which waived the 30-day Congressional review period for this law.

§ 47-3202. Imposition and rate of tax.

Repealed.

(1973 Ed., § 47-3102; Mar. 16, 1978, D.C. Law 2-58, § 102, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137, § 3, 29 DCR 2757; July 26, 1989, D.C. Law 8-17, § 10(a), 36 DCR 4160; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3203. Exemptions.

Repealed.

(1973 Ed., § 47-3103; Mar. 16, 1978, D.C. Law 2-58, § 103, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3204. Returns and payment of tax.

Repealed.

(1973 Ed., § 47-3104; Mar. 16, 1978, D.C. Law 2-58, § 104, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3205. Incorporation of certain existing D.C. Code sections.

Repealed.

(1973 Ed., § 47-3105; Mar. 16, 1978, D.C. Law 2-58, § 105, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3206. Washington Convention Center Authority Fund.

Repealed.

(1973 Ed., § 47-3106; Mar. 16, 1978, D.C. Law 2-58, § 106, 24 DCR 5765; Aug. 14, 1982, D.C. Law 4-137, § 4, 29 DCR 2757; July 26, 1989, D.C. Law 8-17, § 10(b), 36 DCR 4160; Feb. 5, 1994, D.C. Law 10-68, § 49, 40 DCR 6311; Sept. 28, 1994, D.C. Law 10-188, § 304, 41 DCR 5333; Mar. 23, 1995, D.C. Law 10-253, § 109, 42 DCR 721; Sept. 26, 1995, D.C. Law 11-52, § 115, 42 DCR

3684; Apr. 18, 1996, D.C. Law 11-110, § 58, 43 DCR 530; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3207. Rules.

Repealed.

(Mar. 16, 1978, D.C. Law 2-58, § 107, as added Aug. 14, 1982, D.C. Law 4-137, § 5, 29 DCR 2757; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

Subchapter II. Mayor's Reports.

§ 47-3211. Required; contents generally.

Repealed.

(1973 Ed., § 47-3107; Mar. 16, 1978, D.C. Law 2-58, § 301, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3212. Contents of annual revenue data estimates and projections.

Repealed.

(1973 Ed., § 47-3108; Mar. 16, 1978, D.C. Law 2-58, § 302, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3213. Analysis of revenue and cost data and recommendations.

Repealed.

(1973 Ed., § 47-3109; Mar. 16, 1978, D.C. Law 2-58, § 303, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3214. Adoption of tax and rate structures.

Repealed.

(1973 Ed., § 47-3110; Mar. 16, 1978, D.C. Law 2-58, § 304, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3215. Limit on expenditures for civic center.

Repealed.

(1973 Ed., § 47-3111; Mar. 16, 1978, D.C. Law 2-58, § 305, 24 DCR 5765; Sept. 26, 1984, D.C. Law 5-113, § 301, 31 DCR 3974; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

§ 47-3216. Jobs.

Repealed.

(1973 Ed., § 47-3112; Mar. 16, 1978, D.C. Law 2-58, § 306, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

Subchapter III. Effective Dates.

§ 47-3221. Effective date of subchapter I.

Repealed.

(1973 Ed., § 47-3113; Mar. 16, 1978, D.C. Law 2-58, § 401, 24 DCR 5765; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 12, 1998, D.C. Law 12-142, § 3(i), 45 DCR 4826.)

Legislative history of Law 12-142. — See note to § 47-3201.

CHAPTER 33. SUPERIOR COURT, TAX DIVISION.

§ 47-3303. Appeal from assessment; hearing and decision.

I. GENERAL CONSIDERATION.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

§ 47-3304. Review by Court; finality of decision; modification or reversal.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

§ 47-3305. Appeals of real estate assessments.

Temporary amendment of section.

Section 3 of D.C. Law 12-18 added a subsection (e) to read as follows:

"(e)If BNA and BNAW are aggrieved by any assessment of real property tax, penalty, and interest on the subject real property made in pursuance of section 435a(h) of the District of Columbia Real Property Tax Revision Act of 1974 (as added by Bill 11-818), BNA and BNAW may within 6 months after notice of said assessment, appeal from the assessment in the same manner and to the same extent as provided in §§ 47-3303 and 47-3304."

Section 10(b) of D.C. Law 12-18 provides that the act shall expire after 225 days of its having taken effect.

Temporary repeal of D.C. Act 11-433. — For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 9 of D.C. Law 12-18.

Emergency act amendments. — For temporary amendment of section, see § 3 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1996 (D.C. Act 11-365, August 15, 1996, 43 DCR 4588), see § 3 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996, 44 DCR 6658), § 3 of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 3 of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

Sections 8 and 10 of D.C. Act 12-53 provide for application of the act.

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Congressional Adjournment Emergency Amendment Act of 1996 (D.C. Act 11-440, December 5, 1996), see § 8(a) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(a) of the BNA Washington Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

For temporary repeal of the BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1996 (D.C. Act 11-433, October 18, 1996, 43 DCR 6176), see § 8(b) of the BNA Washington, Inc., Real Property Tax Deferral Congressional Review Emergency Amendment Act of 1996 (D.C. Act 11-475, December 30, 1996, 44 DCR 200), and § 9(b) of the BNA Washington, Inc., Real Property Tax Deferral Emergency Amendment Act of 1997 (D.C. Act 12-53, March 31, 1997, 44 DCR 2209).

Legislative history of Law 12-18. — Law 12-18, the "BNA Washington, Inc., Real Property Tax Deferral Temporary Amendment Act of 1997," was introduced in Council and assigned Bill No. 12-135. The Bill was adopted on first and second readings on March 4, 1997, and May 6, 1997, respectively. Signed by the Mayor on May 23, 1997, it was assigned Act No. 12-84 and transmitted to both Houses of Congress for its review. D.C. Law 12-18 became effective on September 12, 1997.

Application of Law 12-18 — Section 8 of D.C. Law 12-18 provides that the provisions of the act shall apply to the tax year beginning October 1, 1996, and ending September 30, 1997, and for each tax year thereafter through September 30, 2007.

§ 47-3306. Refund of erroneous collections.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

§ 47-3308. Manner of serving notices.

Cited in Friendship Hosp. for Animals, Inc. v. District of Columbia, App. D.C., 698 A.2d 1003 (1997).

CHAPTER 34. MISCELLANEOUS PROVISIONS.

§ 47-3401. Transitional provision for short-term advances.

(a) *Transitional short-term advances made before October 1, 1995.* —

* * * * *

(3) *Amount of any transitional short-term advance made before October 1, 1995.* —

* * * * *

(D) *Fiscal year 1995 limit described.* — In this paragraph, the "fiscal year 1995 limit" means the amount authorized to be appropriated to the District of Columbia as the annual federal payment to the District of Columbia under Title V of the District of Columbia Self-Government and Governmental Reorganization Act for the fiscal year ending September 30, 1996.

* * * * *

(b) *Transitional short-term advances made on or after October 1, 1995, and before February 1, 1996.* —

* * * * *

(2) *Terms and conditions.*

* * * * *

(E) *Fiscal Year 1996 limit described.* — In this paragraph, the term "Fiscal Year 1996 limit" means the amount authorized to be appropriated to the District of Columbia as the annual Federal payment to the District of

Columbia under Title V of the District of Columbia Self-Government and Governmental Reorganization Act for the fiscal year ending September 30, 1997.

(c)

* * * * *

(2) *Terms and conditions.* —

* * * * *

(B) *Exceptions.* — The conditions applicable under subsection (b)(2) of this section (other than paragraph (2)(B) of subsection (a)) shall apply with respect to making advances on or after February 1, 1996, and before October 1, 1996, in the same manner as such conditions apply to making advances under such subsection, except that:

(i) In applying subparagraph (C) of subsection (a)(2) (as described in subsection (b)(2)(B)(i)(I)), the reference to "September 30, 1995" shall be deemed to be a reference to "September 30, 1996";

* * * * *

(iii) No advance may be made unless the Secretary has been provided the certifications and information described in § 47-3401.2(b)(3) through (6).

(d) *Transitional short-term advances made on or after October 1, 1996, and before October 1, 1997.* —

* * * * *

(2) *Terms and conditions.* —

* * * * *

(B) *Exceptions.* —

(i) *New conditions precedent to making advances.* — The conditions described in subsection (a)(2) of this section shall apply with respect to making advances on or after October 1, 1996, and before October 1, 1997, in the same manner as such conditions apply with respect to making advances before October 1, 1995, except that:

* * * * *

(II) Subparagraph (E) of this paragraph (relating to the Secretary's determination of reasonable assurance of reimbursement from the annual federal payment appropriated to the District of Columbia) shall be applied as if the reference to "September 30, 1996" were a reference to "September 30, 1998";

* * * * *

(IV) The Secretary may not make an advance under this subsection unless the Secretary has been provided the certifications and information described in § 47-3401.2(b)(3) through (6).

(ii) *New latest permissible maturity date.* — The provisions of subsection (a)(4) of this section shall apply with respect to the maturity of advances made under this subsection, in the same manner as such provisions apply with respect to the maturity of advances made before October 1, 1995, except that subparagraph (B) of such subsection (relating to the latest permissible maturity date) shall apply as if the reference to "October 1, 1995" were a reference to "October 1, 1997".

(C) *New maximum amount outstanding.* —

* * * * *

(iv) *Fiscal Year 1997 limit described.* — In this subparagraph, the term "Fiscal Year 1997 limit" means the amount authorized to be appropriated to the District of Columbia as the annual Federal payment to the District of Columbia under Title V of the District of Columbia Self-Government and Governmental Reorganization Act for the fiscal year ending September 30, 1998.

* * * * *

(Aug. 5, 1997, 111 Stat. 767, Pub. L. 105-33, §§ 11403(a), 11404.)

Effect of amendments.

Section 11403(a) of Pub. L. 105-33, 111 Stat. 767, in (c)(2)(B)(iii) and (d)(2)(B)(i)(IV), substituted "§ 47-3401.2(b)" for "§ 47-3401.1(b)."

Section 11404 of Pub. L. 105-33, 111 Stat. 768, in (a)(3)(D), substituted "September 30, 1996" for "September 30, 1995"; in (b)(2)(E), substituted "September 30, 1997" for "September 30, 1996"; in (c)(2)(B)(i), substituted "September 30, 1995" for "October 1, 1995"; in (d)(2)(B)(i)(II), substituted "September 30, 1998" for "September 30, 1997"; in (d)(2)(B)(ii), substituted "October 1, 1995" for "September 30, 1995," and substituted "October 1, 1997" for "September 30, 1997"; and in (d)(2)(C)(iv), substituted "September 30, 1998" for "September 30, 1997."

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

Title V of the District of Columbia Self-Government and Governmental Reorganization Act, referred to in this section is Title V of Pub.L. 93-198, 87 Stat. 812, repealed by § 11601 (a) of Pub. L. 105-33, 111 Stat. 778.

§ 47-3401.1. Intermediate-term advances for liquidation of deficit.

(a) *In general.* — If the conditions in subsection (b) of this section are satisfied, the Secretary shall make an advance of funds from time to time, out of any money in the Treasury not otherwise appropriated and to the extent provided in advance in annual appropriations acts, for the purpose of assisting the District government in liquidating the outstanding accumulated operating deficit of the general fund of the District government existing as of September 30, 1997.

(b) *Conditions to making any intermediate-term advance.* — The Secretary shall make an advance under this section if

(1) The Mayor delivers to the Secretary the following instruments, in form and substance satisfactory to the Secretary:

(A) A financing agreement in which the Mayor agrees to procedures for requisitioning advances;

(B) A requisition for an advance under this section; and

(C) A promissory note evidencing the District government's obligation to reimburse the Treasury for the requisitioned advance, which note may be a general obligation bond issued under § 47-321 by the District government to the Secretary if the Secretary determines that such a bond is satisfactory;

(2) The date on which the requisitioned advance is requested to be made is not later than 3 years from the date of enactment of the Balanced Budget Act of 1997;

(3) The District government delivers to the Secretary:

(A) Evidence demonstrating to the satisfaction of the Secretary that, at the time of the Mayor's requisition for an advance, the District government is effectively unable to obtain credit in the public credit markets or elsewhere in sufficient amounts and on sufficiently reasonable terms to meet the District government's need for financing to accomplish the purpose described in subsection (a) of this section ; and

(B) A schedule setting out the anticipated timing and amounts of requisitions for advances under this section;

(4) The Authority certifies to the Secretary that

(A) There is an approved financial plan and budget in effect under the District of Columbia Financial Responsibility and Management Assistance Act of 1995 for the fiscal year in which the requisition is to be made;

(B) At the time that the Mayor's requisition for an advance is delivered to the Secretary, the District government is in compliance with the approved financial plan and budget;

(C) Both the receipt of funds from such advance and the reimbursement of Treasury for such advance are consistent with the approved financial plan and budget for the year;

(D) Such advance will not adversely affect the financial stability of the District government; and

(E) At the time that the Mayor's requisition for an advance is delivered to the Secretary, the District government is effectively unable to obtain credit in the public credit markets or elsewhere in sufficient amounts and on sufficiently reasonable terms to meet the District government's need for financing to accomplish the purpose described in subsection (a) of this section;

(5) The Inspector General of the District of Columbia certifies to the Secretary the information described in subparagraphs (A) through (D) of paragraph (4), and in making this certification, the Inspector General may rely upon an audit conducted by an outside auditor engaged by the Inspector General under § 1-1182.8(a)(4) if, after reasonable inquiry, the Inspector General concurs in the findings of such audit;

(6) The Secretary determines that:

(A) There is reasonable assurance of reimbursement for the requisitioned advance; and

(B) The debt owed by the District government to the Treasury on account of the requisitioned advance will not be subordinate to any other debt owed by the District or to any other claims against the District; and

(7) The Secretary receives from such persons as the Secretary determines to be appropriate such additional certifications and opinions relating to such matters as the Secretary determines to be appropriate.

(c) *Amount of any intermediate-term advance.* —

(1) *In general.* — Except as provided in paragraph (3) of this subsection, if the conditions in paragraph (2) of this subsection are satisfied, each advance made under this section shall be in the amount designated by the Mayor in the Mayor's requisition for such advance.

(2) *Conditions applicable to designated amount.* — Paragraph (1) of this subsection applies if--

(A) The Mayor certifies that the amount designated in the Mayor's requisition for such advance is needed to accomplish the purpose described in subsection (a) of this section within 30 days of the time that the Mayor's requisition is delivered to the Secretary; and

(B) The Authority concurs in the Mayor's certification under subparagraph (A) of this paragraph.

(3) *Maximum amount.* — Notwithstanding paragraph (1) of this subsection, the aggregate amount of all advances made under this section shall not be greater than $300,000,000.

(d) *Maturity of any intermediate-term advance.* —

(1) *In general.* — Except as provided in paragraphs (2) and (3) of this subsection, each advance made under this section shall mature on the date designated by the Mayor in the Mayor's requisition for such advance.

(2) *Latest permissible maturity date.* — Notwithstanding paragraph (1) of this subsection, the maturity date for any advance made under this section shall not be later than 10 years from the date on which the first advance under this section is made.

(3) [Reserved].

(4) *Secretary's right to require early reimbursement.* — Notwithstanding paragraph (1) of this subsection, if the Secretary determines, at any time while any advance made under this section has not been fully reimbursed, that the District is able to obtain credit in the public credit markets or elsewhere in sufficient amounts and on sufficiently reasonable terms, in the judgment of the Secretary, to refinance all or a portion of the unpaid balance of such advance in the public credit markets or elsewhere without adversely affecting the financial stability of the District government, the Secretary may require reimbursement for all or a portion of the unpaid balance of such advance at any time after the Secretary makes the determination.

(e) *Interest rate.* — Each advance made under this section shall bear interest at an annual rate equal to a rate determined by the Secretary at the time that the Secretary makes such advance taking into consideration the prevailing yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the repayment schedule of such advance, plus ⅛ of 1%.

(f) *Other terms and conditions.* — Each advance made under this section shall be on such other terms and conditions, including repayment schedule, as the Secretary determines to be appropriate.

(g) *Deposit of advances.* — As provided in § 47-392.4(b) advances made under this section for the account of the District government shall be deposited by the Secretary into an escrow account held by the Authority. (July 26, 1939, 53 Stat. 1118, ch. 367, title VI, § 602, as added Aug. 5, 1997, 111 Stat. 765, Pub. L. 105-33, § 11402(2); Apr. 20, 1999, D.C. Law 12-264, § 52(v), 46 DCR 2118.)

Effect of amendments. — Section 11402 of Pub. L. 105-33, 111 Stat. 765, inserted this section, and redesignated former § 47-3401.1 as § 47-3401.2.

D.C. Law 12-264, in (c)(2), substituted "The Mayor" for "the Mayor" at the beginning of (A), and substituted "The authority" for "the authority" at the beginning of (B); and validated previously made technical corrections throughout the section.

Legislative history of Law 12-264. — Law 12-264, the "Technical Amendments Act of 1998," was introduced in Council and assigned Bill No. 12-804, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on January 7, 1999, it was assigned Act No. 12-626 and transmitted to both Houses of Congress for its review. D.C. Law 12-264 became effective on April 20, 1999.

References in text.

Section 11717(b) of Title IX of Pub. L. 105-33, 111 Stat. 786, provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

The "Balanced Budget Act of 1997," referred to in (b)(2), is Pub. L. 105-33, 111 Stat. 251, effective August 5, 1997.

The "District of Columbia Financial Responsibility and Management Assistance Act of 1995," referred to in (b)(4)(A), is Pub. L. 104-8, 109 Stat. 97, approved April 17, 1995.

§ 47-3401.2. Short-term advances for seasonal cash-flow management.

(a) *In general.* — If the conditions in subsection (b) of this section are satisfied, the Secretary shall make an advance of funds from time to time, out of any money in the Treasury not otherwise appropriated, for the purpose of assisting the District government in meeting its general expenditures, as authorized by Congress, at times of seasonal cash-flow deficiencies.

(b) *Conditions to making any short-term advance.* — The Secretary shall make an advance under this section if:

(1) The Mayor delivers to the Secretary a requisition for an advance under this section;

(2) The date on which the requisitioned advance is to be made is in a control period;

(3) The Authority certifies to the Secretary that:

(A) The District government has prepared and submitted a financial plan and budget for the District government;

(B) There is an approved financial plan and budget in effect under the District of Columbia Financial Responsibility and Management Assistance Act of 1995 for the fiscal year for which the requisition is to be made;

(C) At the time of the Mayor's requisition for an advance, the District government is in compliance with the financial plan and budget;

(D) Both the receipt of funds from such advance and the reimbursement of the Treasury for such advance are consistent with the financial plan and budget for the year; and

(E) Such advance will not adversely affect the financial stability of the District government;

(4) The Authority certifies to the Secretary, at the time of the Mayor's requisition for an advance, that the District government is effectively unable to obtain credit in the public credit markets or elsewhere in sufficient amounts and on sufficiently reasonable terms to meet the District government's financing needs;

(5) The Inspector General of the District of Columbia certifies to the Secretary the information described in paragraph (3) of this subsection by

providing the Secretary with a certification conducted by an outside auditor under a contract entered into pursuant to § 1-1182.8(a)(4); and

(6) The Secretary receives such additional certifications and opinions relating to the financial position of the District government as the Secretary determines to be appropriate from such other federal agencies and instrumentalities as the Secretary determines to be appropriate.

(7) Repealed.

(c) *Amount of any short-term advance.* —

(1) *In general.* — Except as provided in paragraph (3) of this subsection, if the conditions in paragraph (2) of this subsection are satisfied, each advance made under this section shall be in the amount designated by the Mayor in the Mayor's requisition for such advance.

(2) *Conditions applicable to designated.* — Paragraph (1) of this subsection applies if:

(A) The Mayor determines that the amount designated in the Mayor's requisition for such advance is needed to accomplish the purpose described in subsection (a) of this section; and

(B) The Authority:

(i) Concurs in the Mayor's determination under subparagraph (A) of this paragraph; and

(ii) Determines that the reimbursement obligation of the District government for an advance made under this section in the amount designated in the Mayor's requisition is consistent with the financial plan for the year.

(3) *Maximum amount outstanding.* —

(A) *In general.* — Notwithstanding paragraph (1) of this subsection, the unpaid principal balance of all advances made under this section in any fiscal year of the District government shall not at any time be greater than 100% of applicable limit.

(B) *Special rule for Fiscal Year 1997.* — The unpaid principal balance of all advances made under this section in Fiscal Year 1997 of the District government shall not at any time be greater than the difference between:

(i) 150% of the applicable limit for such fiscal year; and

(ii) The unpaid principal balance of any advances made under § 47-3401(d).

(C) *Applicable limit defined.* — In this paragraph, the "applicable limit" for a fiscal year is equal to 15% of the total anticipated revenues of the District government for such fiscal year, as certified by the Mayor at the time of the Mayor's requisition for an advance.

(d) *Maturity of any short-term advance.* —

(1) *In general.* — Except as provided in paragraph (3) of this subsection, if the condition in paragraph (2) of this subsection is satisfied, each advance made under this section shall mature on the date designated by the Mayor in the Mayor's requisition for such advance.

(2) *Condition applicable to designated maturity.* — Paragraph (1) of this subsection applies if the Authority determines that the reimbursement obligation of the District government for an advance made under this section having the maturity date designated in the Mayor's requisition is consistent with the financial plan for the year.

(3) *Latest permissible maturity date.* — Notwithstanding paragraph (1) of this subsection, the maturity date for any advance made under this section

shall not be later than 11 months after the date on which such advance is made.

(e) *Interest rate.* — Each advance made under this section shall bear interest at an annual rate equal to a rate determined by the Secretary at the time that the Secretary makes such advance taking into consideration the prevailing yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the maturity of such advance, plus ⅛ of 1%.

(f) *Ten-business-day zero balance requirement.* — After the expiration of the 12-month period beginning on the date on which the first advance is made under this section, the Secretary shall not make any new advance under this section unless the District government has:

(1) Reduced to zero at the same time the principal balance of all advances made under this section at least once during the previous 12-month period; and

(2) Not requisitioned any advance to be made under this section in any of the 10 business days following such reduction.

(g) *Deposit of advances.* — As provided in § 47-392.4(b), advances made under this section for the account of the District government shall be deposited by the Secretary into an escrow account held by the Authority. (July 26, 1939, 53 Stat 1118, ch. 367, title VI, § 602, as added Apr. 17, 1995, 109 Stat. 120, Pub. L. 104-8, § 204(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575, renumbered as § 603, Aug. 5, 1997, 111 Stat. 765, Pub. L. 105-33, §§ 11402(1), 11601(b)(4)(A), (B); Apr. 20, 1999, D.C. Law 12-264, § 52(w), 46 DCR 2118.)

Effect of amendments.

Section 11402(1) of Pub. L. 105-33, 111 Stat. 765, redesignated former § 47-3401.1 as present § 47-3401.2, and former § 47-3401.2 as present § 47-3401.3.

Section 11601(b)(4) of Pub. L. 105-33, 111 Stat. 778, repealed (b)(7); and rewrote (c)(3)(C).

D.C. Law 12-264 validated previously made technical corrections.

Legislative history of Law 12-264. — See note to § 47-3401.1.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-3401.3. Security for advances.

(a) *In general.* — The Secretary shall require the District government to provide such security for any advance made under §§ 47-3401 through 47-3401.4, as the Secretary determines to be appropriate.

(b) *Authority to require specific security.* — As security for any advance made under 47-3401 through 47-3401.4, the Secretary may require the District government to:

(1) Pledge to the Secretary specific taxes and revenue of the District government, if such pledging does not cause the District government to violate existing laws or contracts; and

(2) Establish a debt service reserve fund pledged to the Secretary. (July 26, 1939, 53 Stat 1118, ch. 367, title VI, § 603, as added Apr. 17, 1995, 109 Stat. 120, Pub. L. 104-8, § 204(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44

DCR 1575, renumbered as § 604, Aug. 5, 1997, 111 Stat. 765, Pub. L. 105-33, § 11402(1).)

Effect of amendments. Section 11402(1) of Pub. L. 105-33, 111 Stat. 765, redesignated former § 47-3401.2 as present § 47-3401.3, and former § 47-3401.3 as present § 47-3401.4.

§ 47-3401.4. Reimbursement to the Treasury.

(a) *Reimbursement amount.* —

(1) *In general.* — Except as provided in paragraph (2) of this subsection, on any date on which a reimbursement payment is due to the Treasury under the terms of any advance made under §§ 47-3401 through 47-3401.4, the District shall pay to the Treasury the amount of such reimbursement payment out of taxes and revenue collected for the support of the District government.

(2) *Exceptions for transitional advances.* —

(A) *Advances made before October 1, 1995.* —

(i) *Financial plan and budget approved.* — If the Authority approves a financial plan for the District government before October 1, 1995, the District government may use the proceeds of any advance made under § 47-3401.2 to discharge its obligation to reimburse the Treasury for any advance made under § 47-3401(a).

(ii) *Financial plan and budget not approved.* — If the Authority has not approved a financial plan and budget for the District government by October 1, 1995, the annual federal payment appropriated to the District government for the fiscal year ending September 30, 1996, shall be withheld and applied to discharge the District government's obligation to reimburse the Treasury for any advance made under § 47-3401(a).

(B) *Advances made on or after October 1, 1995.* —

(i) *Financial plan and budget approved.* — If the Authority approves a financial plan and budget for the District government during fiscal year 1996, the District may use the proceeds of any advance made under § 47-3401.2 to discharge its obligation to reimburse the Treasury for any advance made under § 47-3401(b).

(ii) *Financial plan and budget not approved.* — If the Authority has not approved a financial plan and budget for the District government by October 1, 1996, the annual federal payment appropriated to the District government for the fiscal year ending September 30, 1997, shall be withheld and applied to discharge the District government's obligation to reimburse the Treasury for any advance made under § 47-3401(b).

(b) *Remedies for failure to reimburse.* — If, on any date on which a reimbursement payment is due to the Treasury under the terms of any advance made under this subchapter, the District government does not make such reimbursement payment, the Secretary shall take the actions listed in this subsection.

(1) *Withhold federal payments.* — The Secretary shall withhold from each grant, entitlement, loan, or other payment to the District government by the Federal Government not dedicated to making entitlement or benefit payments to individuals (including any Federal contribution authorized to be appropriated pursuant to § 47-3406.2(2)), and apply toward reimbursement for the

payment not made, an amount that, when added to the amount withheld from each other such grant, entitlement, loan, or other payment, will be equal to the amount needed to fully reimburse the Treasury for the payment not made.

(2) *Attach available District revenues.* — If, after the Secretary takes the actions described in paragraph (1) of this subsection, the Treasury is not fully reimbursed, the Secretary shall attach any and all revenues of the District government which the Secretary may lawfully attach, and apply toward reimbursement for the payment not made, an amount equal to the amount needed to fully reimburse the Treasury for the payment not made.

(3) *Take other actions.* — If, after the Secretary takes the actions described in paragraphs (1) and (2) of this subsection, the Treasury is not fully reimbursed, the Secretary shall take any and all other actions permitted by law to recover from the District government the amount needed to fully reimburse the Treasury for the payment not made. (July 26, 1939, 53 Stat 1118, ch. 367, title VI, § 604, as added Apr. 17, 1995, 109 Stat. 120, Pub. L. 104-8, § 204(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575, renumbered as § 605, Aug. 5, 1997, 111 Stat. 765, Pub. L. 105-33, §§ 11403(b), 11601(b)(4)(C); Apr. 20, 1999, D.C. Law 12-264, § 52(x), 46 DCR 2118.)

Effect of amendments.

Section 11402(1) of Pub. L. 105-33, 111 Stat. 765, redesignated former § 47-3401.3 as present § 47-3401.4, and former § 47-3401.4 as present § 47-3401.5.

Section 11403(b) of Pub. L. 105-33, 111 Stat. 767, in (a)(2)(A)(i) and (a)(2)(B)(i), substituted "§ 47-3401.2" for "§ 47-3401.1."

Section 11601(b)(4)(C) of Pub. L. 105-33, 111 Stat. 778, in (b), deleted former (1), and redesignated former (2) through (4) as (1) through (3); in (b)(1), deleted "other" from the heading, deleted "If, after the Secretary takes the action described in paragraph (1) of this section, the Treasury is not fully reimbursed" from the beginning, and inserted "(including any Federal contribution aurhorized to be appropriated pursuant to section 11601(c)(2) of the Balanced Budget Act of 1997)" following "to individuals"; in (b)(2), substituted "paragraph (1)" for "paragraphs (1) and (2)"; and in (b)(3), substituted "(1) and (2)" for "(1) through (3)."

D.C. Law 12-264, in (b)(1), validated a previously made technical correction.

Legislative history of Law 12-264. — See note to § 47-3401.1.

References in text.

Section 11717(b) of Title XI of Pub. L. 105-33, 111 Stat. 786 provided that any reference in law or regulation to the "District of Columbia Self-Government and Governmental Reorganization Act" shall be deemed to be a reference to the "District of Columbia Home Rule Act," which is set out in Volume 1.

§ 47-3401.5. Definitions.

For purposes of this chapter:

(1) The term "Authority" means the District of Columbia Financial Responsibility and Management Assistance Authority established under § 47-391.1(a);

(2) The term "control period" has the meaning given such term under § 47-393(4);

(3) The term "District government" has the meaning given such term under § 47-393(5);

(4) The term "financial plan and budget" has the meaning given such term under § 47-393(6); and

(5) The term "Secretary" means the Secretary of the Treasury. (July 26, 1939, 53 Stat 1118, ch. 367, title VI, § 605, as added Apr. 17, 1995, 109 Stat. 120, Pub. L. 104-8, § 204(c); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575, renumbered in § 606, Aug. 5, 1997, 111 Stat. 765, Pub. L. 105-33, § 11402(1).)

Effect of amendments. Section 11402(1) of Pub. L. 105-33, 111 Stat. 765, redesignated former § 47-3401.4 as present § 47-3401.5.

§ 47-3405. Same — Duties of Mayor and Council; submittal of request to President [Home Rule Act Provisions].

Repealed.

(1973 Ed., § 47-2501c; Dec. 24, 1973, 87 Stat. 812, Pub. L. 93-198, title V, § 501; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 777, Pub. L. 105-33, § 11601(a)(1).)

§ 47-3406. Same — Appropriation authorization [Home Rule Act Provisions].

Repealed.

(1973 Ed., § 47-2501d; Dec. 24, 1973, 87 Stat. 813, Pub. L. 93-198, title V, § 502; Aug. 29, 1994, 88 Stat. 793, Pub. L. 93-395, § 1(7); Aug. 6, 1981, 95 Stat. 150, Pub. L. 97-30; Oct. 15, 1982, 96 Stat. 1626, Pub. L. 97-34; Aug. 2, 1983, 97 Stat. 367, Pub. L. 98-65; June 12, 1984, 98 Stat. 242, Pub. L. 98-316; Nov. 8, 1984, 98 Stat. 3369, Pub. L. 98-621, § 9(c)(2); Dec. 12, 1989, 103 State. 1901, Pub. L. 101-223, § 2(a); Aug. 17, 1991, 105 Stat. 495, Pub. L. 102-102, § 2(a); enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Aug. 5, 1997, 111 Stat. 777, Pub. L. 105-33, § 11601(a)(1).)

§ 47-3406.2. Federal contribution to operations of government of Nation's Capital.

(a) *Findings.* — Congress finds as follows:

(1) Congress has restricted the overall size of the District of Columbia's economy by limiting the height of buildings in the District and imposing other limitations relating to the Federal presence in the District.

(2) Congress has imposed limitations on the District's ability to tax income earned in the District of Columbia.

(3) The unique status of the District of Columbia as the seat of the government of the United States imposes unusual costs and requirements which are not imposed on other jurisdictions and many of which are not directly reimbursed by the Federal government.

(4) These factors play a significant role in causing the relative tax burden on District residents to be greater than the burden on residents in other jurisdictions in the Washington, D.C. metropolitan area and in other cities of comparable size.

(b) *Federal contribution.* — There is authorized to be appropriated a Federal contribution towards the costs of the operation of the government of the Nation's capital:

(1) For fiscal year 1998, $190,000,000; and

(2) For each subsequent fiscal year, such amount as may be necessary for such contribution.

In determining the amount appropriated pursuant to the authorization under this subsection, Congress shall take into account the findings described

in subsection (a) of this section. (Aug. 5, 1997, 111 Stat. 778, Pub. L. 105-33, § 11601(c); Apr. 20, 1999, D.C. Law 12-264, § 52(y), 46 DCR 2118.)

Effect of amendments. — D.C. Law 12-264 substituted "this subsection" for "this paragraph" in the undesignated last paragraph; and validated previously made technical corrections.

Legislative history of Law 12-264. — See note to § 47-3401.1.

CHAPTER 35. LOWER INCOME HOMEOWNERSHIP TAX ABATEMENT AND INCENTIVES.

§ 47-3505. Nonprofit housing organizations — Qualifications; exemptions.

Section references. — This section is referred to in §§ 45-922, 45-1931, 47-902, 47-1002, 47-3506, and 47-2853.181.

CHAPTER 37. INHERITANCE AND ESTATE TAXES.

§ 47-3714. Apportionment required.

Elective share after renunciation subject to apportionment. — Where a widow renounced her husband's will under § 19-113, her elective share was equivalent to an intestate share of her husband's estate and subject to this section; it was not subject to any directives in the will. Rockler v. Sevareid, App. D.C., 691 A.2d 97 (1997).

But not subject to estate taxes. — Widow's elective share is not subject to federal or District estate taxes by virtue of the marital deduction recognized in this section. Rockler v. Sevareid, App. D.C., 691 A.2d 97 (1997).

CHAPTER 39. TOLL TELECOMMUNICATION SERVICE TAX.

§ 47-3901. Definitions.

For the purposes of this chapter, the term:

(1) "Billing address" means the physical location where the bill of the subscriber of the telecommunication service is mailed. If a bill for wireless telecommunication service is mailed to a subscriber by electronic mail such as E-mail or through the Internet to a web site for District-based wireless telecommunication service, "billing address" means the location in the District

where the subscriber receives the bill by electronic mail or through the Internet.

(2) "Commercial mobile service" means, but is not limited to:

(A) Cellular mobile telecommunication services, digital services, specialized mobile radio services, paging services, dispatch communication services, or any service involving the transmission or reception of messages or information by means of a wireless telecommunication service and related features (e.g., voice mail, activation fees, etc.) for which there is:

(i) A charge that varies in amount with the distance or elapsed transmission time of each individual communication; or

(ii) An activation charge or recurring charge that is in an amount that entitles a subscriber to commercial mobile service; and

(B) Radio communication service provided to a subscriber for a fee and which is carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, including both 1-way and 2-way radio communication services; mobile service which provides a regularly interacting group of base, mobile, portable, and associated control and relay stations (whether licensed on an individual, cooperative, or multiple basis) for private 1-way or 2-way land mobile radio communications by eligible users over designated areas of operation; or any service for which a license is required in a personal communications service.

(C) "Commercial mobile service" does not include equipment sales, rental, maintenance, repair, or charges associated with wireless telecommunication equipment.

(3) "District" means the District of Columbia.

(4) "District-based wireless telecommunication service" means commercial mobile service where the primary use is in the District. A commercial mobile service provider shall remit the tax to the District based on any reasonable method, including, without limitation, the subscriber's billing address, service address, or telephone number within the District.

(5) "Gross charge" means all charges and fees paid for the act or privilege of originating or receiving in the District, toll telecommunication service or District-based wireless telecommunication service, valued in money whether paid in money or otherwise, including cash, credits, services, and property of every kind or nature and shall be determined, without any deduction on account of the cost of the telecommunication service, the cost of materials used, labor or service costs, or any other expenses.

(6) "Mayor" means the Mayor of the District of Columbia.

(7) "Person" means an individual, firm, partnership, society, club, association, joint-stock company, domestic or foreign corporation, estate, receiver, trustee, assignee, referee, or a fiduciary or other representative, whether or not appointed by a court, or any combination of individuals acting as a unit.

(8) "Radio communication" or "communication by radio" means the transmission by radio of writing, signs, signals, pictures, and sound of all kinds.

(9) "Subscriber" means the ultimate consumer of District-based wireless telecommunication services regardless of whether the person has executed a written contract for wireless telecommunication services.

(10) "Toll telecommunication company" means, but is not limited to, each person or lessee of a person who provides for the transmission or reception,

within the District, of any form of toll telecommunication service for a consideration.

(11) "Toll telecommunication service" means the transmission or reception of any sound, vision, or speech communication for which there is a toll charge that varies in amount with the distance or elapsed transmission time of each individual communication or the transmission or reception of any sound, vision, or speech communication that entitles a person, upon the payment of a periodic charge that is determined as a flat amount or upon the basis of a total elapsed transmission time, to an unlimited number of communications to or from all or a substantial portion of persons who have telephone or radiotelephone stations in a specified area outside the local telephone system area in which the station that provides the service is located.

(12) "Wireless telecommunication company" means any person providing commercial mobile services, including a person or lessee of a person who provides for, or resells, the transmission or reception of any form of commercial mobile services for a fee directly to the public or such classes of eligible users as to be effectively available to the public.

(13) "Wireless telecommunication equipment" means personal tangible property used by a subscriber to transmit or receive District-based wireless telecommunication services. (May 23, 1989, D.C. Law 8-4, § 2, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 2, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote the section.

Legislative history of Law 12-100 — Law 12-100, the "Commercial Mobile Telecommunication Service Tax Clarification Amendment Act of 1998," was introduced in Council and assigned Bill No. 12-425, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on December 4, 1997, and January 6, 1998, respectively. Signed by the Mayor on January 27, 1998, it was assigned Act No. 12-276 and transmitted to both Houses of Congress for its review. D.C. Law 12-100 became effective on April 30, 1998.

Delegation of authority under D.C. Law 8-26, the "Toll Telecommunication Service Tax Act of 1989." — See Mayor's Order 91-175, October 24, 1991.

§ 47-3902. Imposition of tax.

(a) Beginning on March 1, 1989, a tax is imposed on all toll telecommunication companies for the privilege of providing toll telecommunication service in the District. After May 31, 1994, the rate shall be 10% of the monthly gross charges from the sale of toll telecommunication service that originates or terminates in the District, and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid.

(b) Beginning May 1, 1997, a tax is imposed on all wireless telecommunication companies for the privilege of providing commercial mobile service in the District. The rate shall be 10% of the monthly gross charges from the sale of District-based wireless telecommunication services that originate from, or are received in, the District for which an elapsed time, distance charge, or monthly recurring charge is made to District-based wireless telecommunication services. The tax under the wireless telecommunication service tax provisions of this chapter may be separately stated as a line item on the subscriber's bill. (May 23, 1989, D.C. Law 8-4, § 3, 36 DCR 2375; Sept. 20,

1989, D.C. Law 8-26, § 3, 36 DCR 4723; Aug. 17, 1991, D.C. Law 9-34, § 3, 38 DCR 4223; June 11, 1992, D.C. Law 9-124, § 3, 39 DCR 3205; Sept. 10, 1992, D.C. Law 9-145, § 112, 39 DCR 4895; June 14, 1994, D.C. Law 10-128, § 107, 41 DCR 2096; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote the section.

Legislative history of Law 12-100. — See note to § 47-3901.

Application of Law 12-100. — Section 4(a) of D.C. Law 12-100 provided that the tax imposed on wireless telecommunication companies shall apply as of May 1, 1997.

Section 4(b) of D.C. Law 12-100 provided that returns or payments due from wireless telecommunication companies for the period beginning May 1, 1997, through the effective date of this act not previously filed or paid shall be due by the 45th day after the effective date of this act.

Section 4(c) of D.C. Law 12-100 provided that beginning in FY 1999, the amount of tax imposed by the act shall not be calculated as gross revenue to which the tax is then applied.

§ 47-3903. Deductions.

(a) A deduction may be taken from gross charges for amounts represented by accounts found to be worthless and actually charged off for income or franchise tax purposes, provided, that:

(1) The tax on the amounts has been previously paid to the District;

(2) Any amounts deducted from gross charges at the time of or after the date of write-off which are subsequently collected have been included in the first return filed after the gross charges are collected and taxes have been paid on the collected amounts; and

(3) The amounts have not been deducted after the payment of the tax on the amounts for periods which are closed by the statute of limitations.

(b) Gross charges subject to the tax imposed pursuant to the wireless telecommunication service tax provisions of this chapter shall not include amounts determined to be fraudulent nor shall it include indemnification between carriers intended to cover the cost of fraudulent communication activity. (May 23, 1989, D.C. Law 8-4, § 4, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 4, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote the section.

Legislative history of Law 12-100. — See note to § 47-3901.

§ 47-3904. Exemptions.

(a) Gross charges from the sale, by any toll or wireless telecommunication company, of toll telecommunication or District-based wireless telecommunication service for resale to any other toll or wireless telecommunication company or public utility subject to tax under this chapter or § 47-2501 shall be exempt from taxation under this chapter.

(b) Gross charges from the sale, by any public utility of utility service for resale to a toll telecommunication or wireless telecommunication company subject to tax under this chapter shall be exempt from taxation under § 47-2501. (May 23, 1989, D.C. Law 8-4, § 5, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 5, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote this section.

Legislative history of Law 12-100. — See note to § 47-3901.

§ 47-3905. Returns and payment of tax.

(a) Each toll telecommunication company shall be subject to the following filing and payment requirements:

(1) On or before the 20th day of each calendar month, each toll telecommunication company subject to tax under this chapter shall file a return with the Mayor that reports the amount of its monthly gross charges for the preceding calendar month from the sale of toll telecommunication services that originate or terminate in the District and for which a charge is made to a service address located in the District, regardless of where the charge is billed or paid.

(2) For each calendar month beginning March 1, 1989, each toll telecommunication company shall pay the tax imposed by this chapter before the 21st day of the succeeding calendar month. The return for each calendar month shall be filed at the time payment is made or on the 20th day of the succeeding calendar month, whichever is earlier.

(3) The form of the return shall be prescribed by the Mayor and the return shall contain information that the Mayor considers necessary for the proper administration of the tax.

(b) Each wireless telecommunication company shall be subject to the following filing and payment requirements:

(1) On or before the 20th day of each calendar month, each wireless telecommunication company subject to tax under this chapter shall file a return with the Mayor that reports the amount of its monthly gross charges for the preceding calendar month from the sale of District-based wireless telecommunication service.

(2) For each calendar month beginning May 1, 1997, each wireless telecommunication company shall pay the tax before the 21st day of the succeeding calendar month. The return for each calendar month shall be filed at the time payment is made or on the 20th day of the succeeding calendar month, whichever is earlier.

(3) The form of the return shall be prescribed by the Mayor and the return shall contain information that the Mayor considers necessary for the proper administration of the tax. (May 23, 1989, D.C. Law 8-4, § 6, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 6, 36 DCR 4723; Apr. 9, 1997, D.C. Law 11-198, § 106, 43 DCR 4569; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 9, 1997, D.C. Law 11-255, § 59, 44 DCR 1271; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments.
D.C. Law 12-100 rewrote the section.

Emergency act amendments.
For temporary repeal of § 106 of D.C. Act 11-360, see § 2(e) of the Fiscal Year 1997 Budget Support Emergency Amendment Act of 1997 (D.C. Act 12-37, March 18, 1997, 44 DCR 1935).

Legislative history of Law 12-100. — See note to § 47-3901.

§ 47-3906. Alternate method of reporting.

(a) A taxpayer subject to the provisions of § 47-3902 may be allowed an alternate method of reporting its monthly gross charges subject to the tax

under this chapter upon showing to the satisfaction of the Mayor, within 90 days from the effective date of this act or 30 days from the first day a toll or wireless telecommunication company begins offering a new toll or wireless telecommunication service in the District, that it does not have the capability to identify the gross charges from the sale of District-based wireless telecommunication, or it is unable to identify the jurisdiction of origination or termination of a particular toll telecommunication service.

(b) The showing shall be made by a petition to the Mayor which shall include the factual basis for the inability of the taxpayer to identify the charges, with supporting documentation, and an alternate method of reporting the charges that the taxpayer believes is reasonable and equitable.

(c) The Mayor may employ a reasonable and equitable alternate method for reporting the gross charges of the taxpayer based on information submitted pursuant to this chapter or based on any other information made available to the Mayor. (May 23, 1989, D.C. Law 8-4, § 7, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 7, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote this section.

Legislative history of Law 12-100. — See note to § 47-3901.

§ 47-3907. Credit.

(a) To prevent actual multi-state taxation of the sale of toll or wireless telecommunication service, the taxpayer, upon proof that it has paid a properly due excise, sales, use, or gross receipts tax in another jurisdiction on a sale that is subject to taxation under this chapter, shall be allowed a credit against the tax for the amount paid, but in no event shall the credit exceed the tax imposed under this chapter.

(b) A taxpayer may be allowed an alternate method for reporting the credit upon showing to the satisfaction of the Mayor that it does not have the capability through reasonable measures to determine the credit. The showing may be made by a petition to the Mayor which includes the factual basis for the inability to determine the credit through reasonable measures, and an alternate method of reporting the credit that the taxpayer believes is reasonable and equitable. (May 23, 1989, D.C. Law 8-4, § 8, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 8, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100, § 2(e), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100 rewrote this section.

Legislative history of Law 12-100. — See note to § 47-3901.

§ 47-3918. Personal debt liability; priority; collection; "person" defined.

(a) Any tax, interest, or penalty due under this chapter shall be a personal debt of the person liable for the tax, penalty, or interest from the time the tax, interest, or penalty is due and payable and shall have the same priority as other District taxes.

(b) For purposes of this section, the term "person" includes the definition provided in § 47-3901(7), any officer of a corporation, any employee of a

corporation responsible for payment of the tax, and any member of a partnership or association responsible for payment of the tax. (May 23, 1989, D.C. Law 8-4, § 19, 36 DCR 2375; Sept. 20, 1989, D.C. Law 8-26, § 19, 36 DCR 4723; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 30, 1998, D.C. Law 12-100 § 2(f), 45 DCR 1533.)

Effect of amendments. — D.C. Law 12-100, in (b), substituted "§ 47-3901(7)" for "§ 37-3901(4)."

Legislative history of Law 12-100. — See note to § 47-3901.

CHAPTER 40. DRUG PREVENTION AND CHILDREN AT RISK TAX CHECK-OFF.

Sec.
47-4001. Definitions.
47-4002. Establishment of the Public Fund for Drug Prevention and Children at Risk; duties.

§ 47-4001. Definitions.

For the purposes of this chapter, the term:

* * * * *

(5) "Tax check-off" means the drug prevention and children at risk tax check-off system established in § 47-1812.11b. (Mar. 8, 1991, D.C. Law 8-246, § 2, 38 DCR 371; Nov. 20, 1993, D.C. Law 10-56, § 10, 40 DCR 7222; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 20, 1999, D.C. Law 12-236, § 2(d), 46 DCR 660.)

Section references. — This section is referred to in § 47-1812.11b.

Effect of amendments. — D.C. Law 12-236 substituted "47-1812.11b" for "47-1812.11a" in (5).

Legislative history of Law 12-236. — Law 12-236, the "Drug Prevention and Children at Risk Tax Check-Off, Tax Initiative Delay, and Attorney License Fee Act of 1998," was introduced in Council and assigned Bill No. 12-706, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 10, 1998, and December 1, 1998, respectively. Signed by the Mayor on December 21, 1998, it was assigned Act No. 12-561 and transmitted to both Houses of Congress for its review. D.C. Law 12-236 became effective on April 20, 1999.

§ 47-4002. Establishment of the Public Fund for Drug Prevention and Children at Risk; duties.

* * * * *

(b) The Fund shall distribute the funds that are generated by the tax check-off system established in § 47-1812.11b. By April 1, 1992, the Fund shall publish guidelines by which a District nonprofit organization or government agency may apply for funds. Funds shall be distributed on an annual basis as determined by the Fund. by September 1, 1992, the Fund shall publish an estimated projection of funds generated by the tax check-off based on the income tax returns filed by April 15, 1992. The Fund shall submit an annual financial report to the Mayor and Council of the District of Columbia ("Council") no later than March 1st of each year.

* * * * *

(Apr. 20, 1999, D.C. Law 12-236, § 2(e), 46 DCR 660.)

Section references. — This section is referred to in §§ 47-1812.11b and 47-4001.

Effect of amendments. — D.C. Law 12-236 substituted "§ 47-1812.11b" for "§ 47-1812.11a" in (b).

Emergency act amendments. — For temporary amendment of section, see § 2(c) of the Drug Prevention and Children at Risk Tax Check-off Congressional Review Emergency Act of 1998 (D.C. Act 12-522, December 9, 1998, 45 DCR 9179), and § 2(c) of the Drug Prevention and Children at Risk Tax Check-off Congressional Review Emergency Act of 1999 (D.C. Act 13-30, March 15, 1999, 46 DCR 2991).

Legislative history of Law 12-236. — See note to § 47-4001.

TITLE 49. COMPILATION AND CONSTRUCTION OF CODE.

CHAPTER 3. LAWS REMAINING IN FORCE.

§ 49-301. Common law, principles of equity and admiralty, and acts of Congress.

Cited in Little v. United States, 709 A.2d 708 (D.C. 1998).

§ 49-304. Savings provision.

Cited in Whitbeck v. Vital Signs, Inc., 116 F.3d 588 (D.C. Cir. 1997).